

CITY OF CENTRALIA

ADOPTED BUDGET



2021 - 2022

PRIVILEGED CENTRALIA A Preamble to Centralia's 2007 Comprehensive Plan

The 2007 Comprehensive Plan is the vision of one of Washington's oldest cities, the City of Centralia. The City Council and staff are committed to the creation of a 21st century city, based on the traditions and values of the City's founders. Centralia is committed to creating a vibrant community, with the highest levels of livability.

The Council is committed to creating a community that citizens will consider it a special privilege to live and work in. The City of Centralia will retain its country character with diverse ethnic and economic neighborhoods, will continue to develop a thriving business community, will affirm an on-going commitment to historic preservation, and will continue an investment in significant cultural activities, quality education at all levels, and maximum efficiency and effectiveness in the provision of governmental services.

It is the goal and obligation of the Centralia City Council, as implemented by the Centralia City Staff, to create the most enviable and livable small city in the State of Washington.

AFFIRMED THIS 11th DAY OF SEPTEMBER, 2007

The City of Centralia's Comprehensive Plan addresses the ideas and vision for the whole City. Every 7 years, it is updated and re-aligned with citizen goals. Its scope and details are reviewed annually.

Cover photo courtesy of the Lewis County Historical Museum

2021—2022 Biennial Budget



Rob Hill
City Manager



October 30, 2020

Members of the City Council and Citizens of Centralia:

I am pleased to present the Adopted Budget for 2021 - 2022 for the City of Centralia. This budget again reflects the economic challenges that have faced the City due to the COVID-19 Public Health Pandemic and outlines the successful strategies we use to deliver quality services while living within our financial resources.

In addition, we acknowledge that sustaining quality services and meeting the Council's Strategic Priorities currently under review may require changes in the way we have been providing services and, more importantly, how we pay for those new requirements.

Additionally we note the challenges presented by mandated expenses for indigent defense and other unanticipated requirements that create costs but do not contribute markedly to value or enhance the services to our citizens.

Economic Context

Our ability to develop a sound, workable budget requires we recognize the economic environment as it currently exists and as forecasted for the next 12 to 24 months. We have forecasted available city resources to reflect sustained decrease in economic activity due to COVID-19 in 2021 and modest increases in growth late in 2021 and 2022.

Budget Highlights

Within the core budgets, we highlight the following:

The general fund budget balances ongoing expenses with anticipated ongoing revenue and use of budget surplus from the 2019 – 2020 biennium.

The budget includes holding three police department positions and one recreation department position vacant in 2021, and two police department and one recreation department position vacant in 2022.

The Street Department will continue to improve the condition of Centralia streets with funding provided by the Transportation Benefit District Funds.

Looking Forward

The City is largely a service organization with its employees being one of its strongest assets. We recognize in the core 2021 - 2022 budgets the financial impacts of negotiated increases with employee unions extending into 2021. Being a biennial budget, the choice has been made to roll forward the estimated 2021 salaries and benefits into 2022, knowing that negotiated adjustments will need to be made during the mandated mid- biennium budget adjustment. Changes in health care costs for all employees have been estimated based on our best information. Be mindful that many of these estimates are preliminary and will continue to be refined as actual premium increases become available.

As this adopted 2021 - 2022 budget continues to reflect the economic challenges that have faced the City for the past several years, we continue to evolve and refine the strategies we are using to continue to deliver quality services while living within our financial resources. Our discussion will progress through both public budget hearings that are planned in November.

Sincerely,

Rob Hill, City Manager

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CITY OFFICIALS

POSITION	COUNCIL MEMBERS	DISTRICT / AT LARGE	TERM EXPIRES
Mayor	Susan Luond	District #4	December 31, 2021
Councilmember	Peter Abbarno	At Large #3	December 31, 2023
Mayor Pro-Tem	Max Vogt	District #3	December 31, 2021
Councilmember	Cameron McGee	District #1	December 31, 2021
Councilmember	Kelly Smith Johnston	At Large #2	December 31, 2023
Councilmember	Elizabeth Cameron	At Large #1	December 31, 2023
Councilmember	Rebecca Staebler	District #2	December 31, 2021

MANAGEMENT TEAM

STAFF	POSITION
Rob Hill	City Manager
Shannon Murphy-Olson	City Attorney
Deena Bilodeau	City Clerk
Patty Page	City Engineer
M. L. Norton	City Light General Manager
Emil Pierson	Community Development and Parks & Recreation Director
Bret Brodersen	Finance Director
Angie Stritmatter	Human Resources Director
Stacy Denham	Police Chief
Kim Ashmore	Public Works Director
James Buzzard	Municipal Court Judge
Marc Baine	Information Services Director

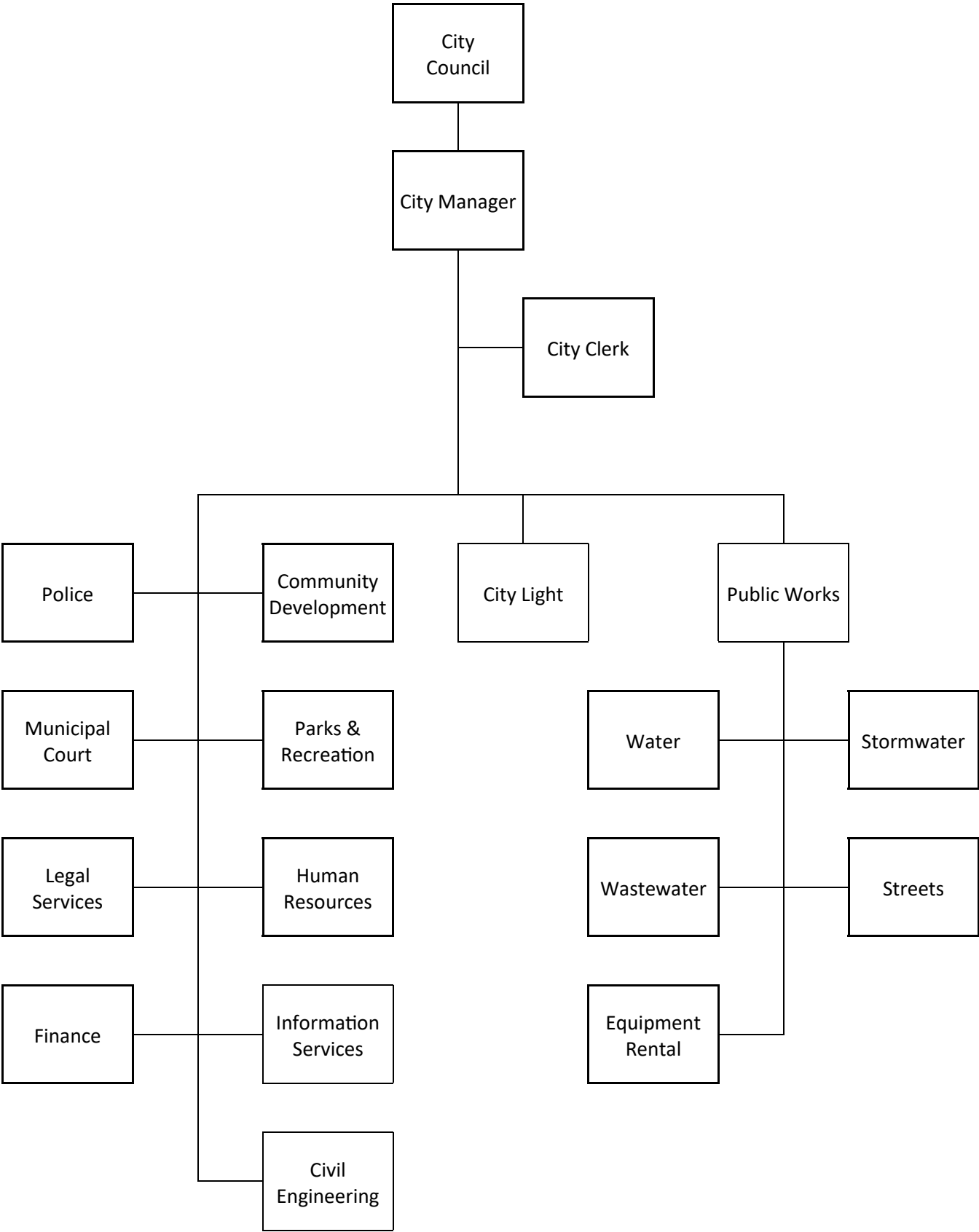
Address

118 W. Maple Street
PO Box 609
Centralia, WA 98531

Phone: (360) 330-7671

Website: www.cityofcentralia.com

CITY ORGANIZATIONAL CHART





MISSION STATEMENT

The mission of the City of Centralia is to:

- Continuously respond to citizens
- Provide a clean, safe community in which to live, work and play in a historically rich environment
- Support and promote cultural diversity

CITY COUNCIL STRATEGIC PRIORITIES

Adopted 2020

OPPORTUNITY STATEMENT

We believe that by being a **great place to live with a diverse housing mix and infrastructure to support residential and economic growth**, Centralia will:

- Educate and retain our young people.
- Retain existing businesses while attracting new employers and a well-educated mobile workforce.
- Enhance the City's resource base and ability to provide quality municipal services.
- Partner to address regional challenges.

CHALLENGES

- **A lack of developable land well served by infrastructure** is a barrier to housing availability and economic development.
- **Quality of life** is negatively affected by regional challenges in the education, workforce development, and human services systems.

OUR GOALS, STRATEGIES, AND 2021 PRIORITIES

Goals and Strategies	2021 Priorities
1. Grow Centralia's economic base. <ul style="list-style-type: none"> a. Establish a City economic development plan and champion development of an aligned regional strategy. b. Implement the vision to be a regional sports and recreation hub. c. Identify land and infrastructure needs to encourage economic growth. 	<ul style="list-style-type: none"> ▪ TBD
2. Address gaps in the community's housing mix. <ul style="list-style-type: none"> a. Implement a data-informed housing strategy that leverages partner resources and expertise. b. Identify land and infrastructure needs to encourage residential growth. 	<ul style="list-style-type: none"> ▪ TBD
3. Increase Centralia's development capacity to support economic growth and housing diversification. <ul style="list-style-type: none"> a. Collaborate with regional partners to pursue strategic annexations and extend infrastructure to increase commercial and residential capacity. b. Pursue zoning and development regulations to encourage commercial and residential investment. 	<ul style="list-style-type: none"> ▪ TBD
4. Champion education, workforce development, and community health and well-being. <ul style="list-style-type: none"> a. Be a proactive supporter of early learning, K-12 education, and postsecondary education. b. Participate in regional efforts to meet basic human needs. 	<ul style="list-style-type: none"> ▪ TBD
5. Maintain a long-term view and continue to implement established plans. <ul style="list-style-type: none"> a. Engage community members in identifying priorities. b. Preserve and enhance the community's natural resources and City infrastructure, anticipating long-term challenges and opportunities 	<ul style="list-style-type: none"> ▪ TBD

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ONGOING IMPLEMENTATION COMMITMENTS

OUR IMPLEMENTATION COMMITMENTS

We will use the Strategic Plan by:

- Committing to our long-term desired future and durable goals.
- Annually refining our Strategies and identifying Priorities and Tactics for the coming year.
- Holding one another accountable.
- Centering the Strategic Plan in:
 - ◇ Planning and budget development.
 - ◇ An annual State of the City report.
 - ◇ Conversations with partners.
 - ◇ Quarterly Council updates.
 - ◇ Staff work plans.

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PROCESS, POLICY AND PLAN

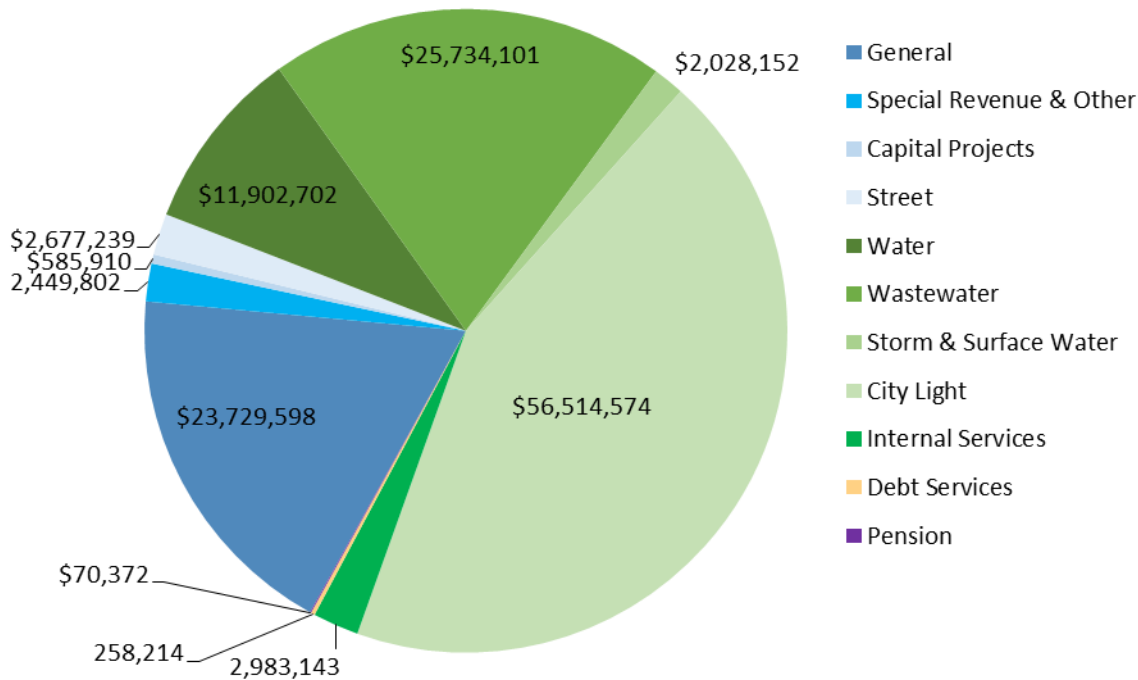
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BUDGET SUMMARY OVERVIEW

2021-2022 CITY OF CENTRALIA BIENNIAL BUDGET

The 2021-2022 Biennium Budget totals \$142,040,609. Compared to the 2019-2020 Amended Budget this is an increase of 0.8% or \$1,119,775. The City is living within its means and service levels are generally maintained with reductions made to adjust for uncertainty due to COVID 19, with the changes being tied to new or completed capital projects. The City is also maintaining healthy reserves and ending balances. This summary section will focus on highlights of the 2021-2022 Biennium Budget. Each of the funds that make up the budget has a specific role and responsibility and must “stand alone”. The revenues and expenditure must balance, and each fund is closely monitored for accuracy, accountability and to ensure it remains solvent throughout the year.

Budget by Major Fund



THE FUNDS

The City currently has thirty two active funds in which it records the revenues and expenses associated with providing services to its citizens. The General Fund provides the primary general governmental functions. Four separate funds, which account for the City's water, wastewater, storm and surface water and electric utility services, are considered the City's Enterprise Funds.

Other special purpose funds have been created to account for street maintenance activities, capital improvement expenditures, the fire pension and those activities funded by restricted revenues. A number of funds no longer qualify as Special Revenue under the newly revised definition, but we continue to segregate them for historical consistency. The City also has an Equipment Rental Fund that services most of the vehicles and equipment used in City operations. In 2018 an Internal Services Fund for Information Services was created to maintain the communication and technology equipment, previously this service was an internal division. In 2014 we added two funds for the Energy Efficiency Project, one for its debt service (Fund 201) and one for construction (Fund 303)

and in 2015 a fund was authorized for Flood Capital Projects (Fund 304).

The 2021-2022 Biennium Budget includes combined expenditure appropriations of \$142,040,609. Financing of these requests is provided primarily from on-going revenue sources (taxes, fees, etc.) The included one-time funding sources are grants that are currently authorized, unspent bond proceeds, and planned drawdown of designated reserves.

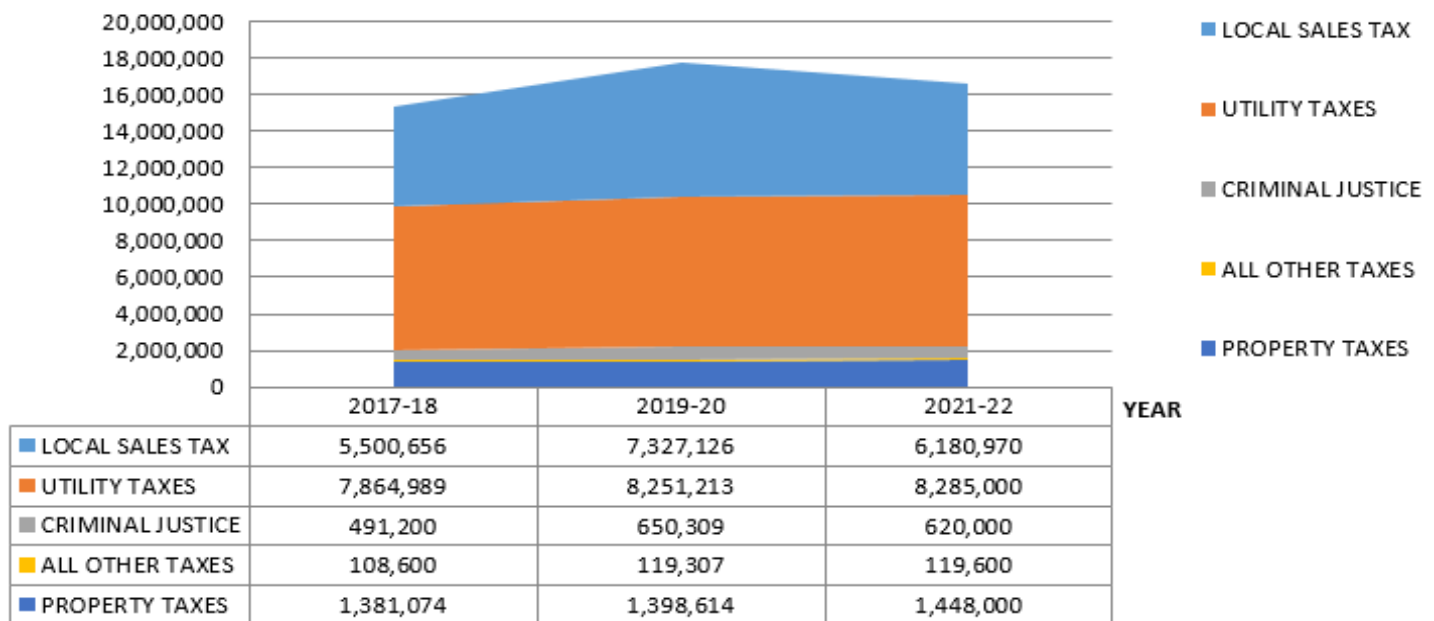
GENERAL FUND

The adopted 2021-2022 General Fund budget is 5.2% less than the restated 2019-2020 biennium budget. Revenues are down due to the slowdown from COVID 19. Expenses are still increasing at an similar pace as 2019-2020, causing revenue shortfall. Many of the City's expenses are set by contract, and vendors can simply raise rates to cover their costs. With this in mind, no significant increases, other than costs of negotiated labor contract are included for ongoing operational expenses in order to achieve our goal of a sustainable, structurally balanced budget. The on-going revenues and operational costs are balanced at a projected \$22,784,544

GENERAL FUND REVENUES TOTAL \$22,784,544

Taxes comprise 75% of all revenues which support the governmental services provided by the General Fund.

General Fund Tax Revenues



TAX REVENUES BY SOURCE

SALES TAXES: At \$6,180,970 this source is projected to decrease throughout the next 12 months based on recent indicators due in part to COVID 19. Besides construction, the major categories of sales taxes are retail trade, wholesale trade and accommodations and food; together these comprise about 88-90% of all sales tax revenues. Although these categories have been increasing steadily, the City has recovered its pre-recession levels and is estimating growth of 10% more than the sales tax revenues of 2007.

PROPERTY TAXES: The budget taxes of \$1,448,000 was based on the Council banking the 1% increase allowed by law.

UTILITY TAXES: This major revenue source of \$8,285,000 is projected to increase only slightly from 2019—2020.

CHARGES FOR SERVICES: At \$3,068,595 this second largest revenue source (after taxes) is projected to decrease from 2019-2020 by 3.1%. This increase is largely attributed to implementing the revised indirect cost allocation and changes in General Fund expenditures.

OTHER REVENUES: Providing the remaining revenues that support the General Fund are Fines and Forfeitures at \$400,000, Inter-governmental Revenues of \$1,115,115, Miscellaneous Revenue including interest at \$167,700, and Licenses/Permits projected at \$890,000. Building permits, which are included in the last category, indicate a return to pre 2018 levels.

GENERAL FUND EXPENDITURES **Total: \$23,729,598**

Since cities are service organizations, the vast majority of operating expenses will always be comprised of salaries and benefits for employees. Labor costs consist of approximately 69% of the overall General Fund expenditures.

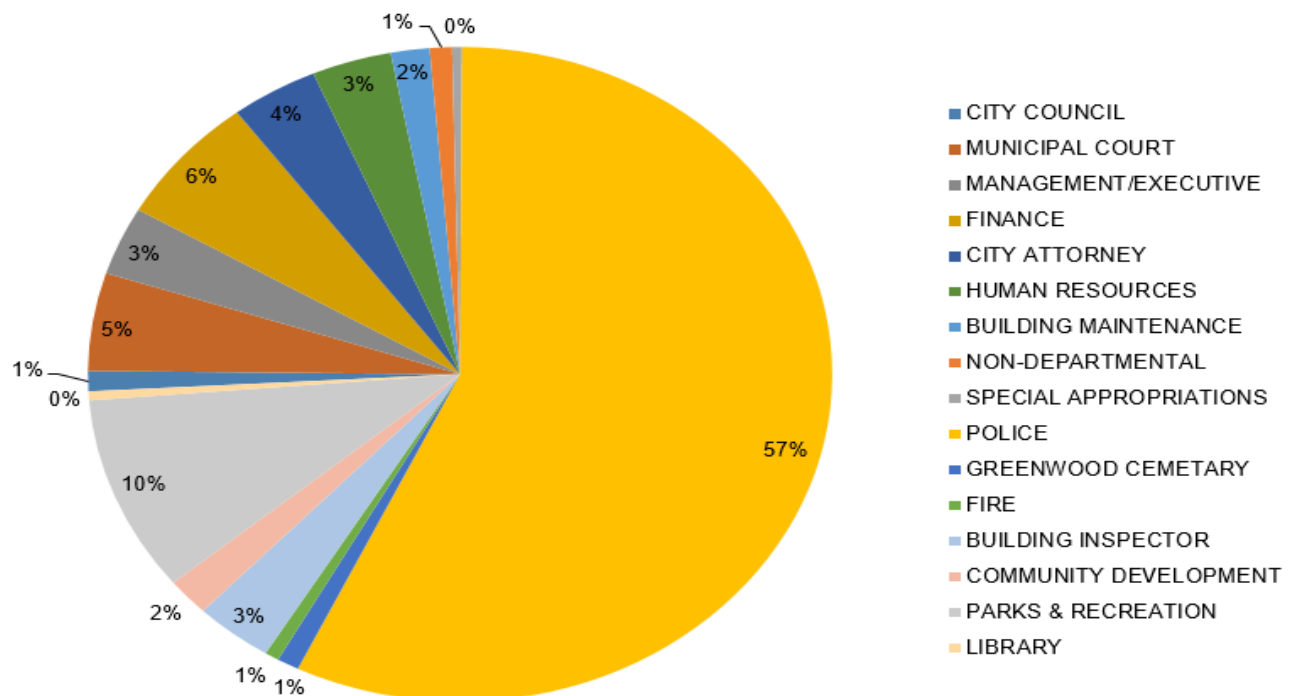
A significant burden that the City continues to struggle with is the rising cost of employee benefits. The City projects rising health insurance rates.

SERVICES

General Fund priorities will continue to focus on Public Safety. The Police Department increase reflects labor contract costs, increased jail costs, and increased costs of E-911 services. These funding levels are consistent with past practice and the current Council's ongoing emphasis on a safe and lawful city.

Of the other basic services provided for in the General Fund, Parks and Recreation is the most visible and receives the next highest level of funding. Staff reductions and consolidation of duties in this department, necessary to help bridge the revenue gap of 2011-2012, have continued since 2016. The result is reduced attention for some of the satellite parks and facilities within the City. Employees continue to focus on the Borst Park Sports Complex during the summer to ensure that it receives adequate attention as it has the most used facilities in the City. Use of seasonal workers has contributed to keeping these facilities in prime condition.

General Fund Budget 2021 - 2022 by Department



SUMMARY

The overarching objective of all financial decisions made in this document and on a daily basis is to maintain a sustainable, structurally balanced General Fund budget. To support this goal, the City Council adopted, in 2012, an exhaustive set of financial policies which continue to guide fiscal discipline to maintain structural balance, which were updated in 2018 to adapt provisions for biennium budgeting.

RESERVES:

The City has been very prudent managing its finances in recent years to ensure there are adequate cash reserves when needed.

Despite a decrease early in the recession, since 2010 the remaining reserves have been stable at minimum of \$2.9 million. In past years, designated reserves were used on planned expenses (such as for the CHRP grant commitment and for Train Depot roof and HVAC repairs).

As was discussed recently in the budget workshop, reserves should be set aside to protect the City's credit as well as financial position from emergencies. The Council has identified amounts for specific purposes in addition to the categories which are targeted, at minimum, to include as a percent of annual operating expenditures:

- Base Line Reserve – 7.5%
- Operating Reserve – 7.5%
- Capital Improvements Reserve –7.5%
- Employee payout/LEOFF 1 Reserve – 7%
- Other assigned and restricted monies

Unreserved cash balance projected as of December 31, 2020 will meet the suggested goals. It should be pointed out that these are goals for the ongoing balance and not a minimum balance. In particular, the Operating Reserve is intended to help balance the operating budget during a cyclical economic downturn. Based on current projections, the ending 2020 General Fund balance is estimated to be \$3,900,000 or approximately 32% of operating expenditures. The Operating reserve is projected to be \$856,000.

As part of the adopted Financial Policies, minimum fund reserves will be replenished before any new expenditures are approved. In other words, the 7.5% operating reserve must be re-established before any new operational expenditures are considered. Reserves may typically be replenished through surpluses from unexpended department funds or unanticipated revenues.

While the reserve may seem large compared with other cities, it still comes far short of actual needs. If the total cost of all of the infrastructure needs and deferred capital improvements were added up, the tally would be in the millions. All cities are facing these demands with aging infrastructure. Centralia is well positioned to meet contingencies and perhaps use a portion of these reserves to leverage grants and loans in the future.

ENTERPRISE FUNDS

Public Works: This department provides many of the core services that are essential to the community. These services include streets, water, waste-water and storm-water. Operations for all of these divisions are essentially being held at status quo. Those rate increases previously authorized are continued for the water and wastewater utilities to keep pace with inflationary cost increases. Starting in January of 2018 Stormwater rate adjustments are tied to the Urban Consumer Price Index (CPI-U). Funding at these established rates is expected to meet costs of compliance with the storm-water permit requirements.

The significant Public Works projects for the year are listed below and more fully described in the [Capital Project Section](#).

PHASE 1 UPGRADES

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$7,075,662,000</u>
Project Budget:	\$7,075,662,000
Fund Source:	SRF Loan and Centennial Grant

RESERVE FOR TOP CAPITAL PROJECTS

I&I REDUCTION PROGRAM

Project Status:	New in 2021
2021 Budget:	\$600,000
<u>2022 Budget:</u>	<u>\$600,000</u>
Project Budget:	\$1,200,000
Fund Source:	Revenues

City Light: The City electric utility is the single largest department within the City. As in Public Works, operations are being held at status quo. Rate increases approved in 2013, 2014, 2015 and 2016 allow this utility to keep pace with inflation and to meet its capital improvement requirements.

The significant Light projects for the year are listed below and more fully described in the Capital Project Section.

OVERVIEW SUMMARY

The Adopted Budget complies with the overall City goal to fulfill ongoing costs with ongoing revenues. The General Fund operations are funded with current revenues and are balanced without the use of its reserves. The Special Revenue accounts, in general, are accumulating funds until sufficient for identified projects. In the Utility Funds, moneys for projects have and are being accumulated from a portion of the rate revenues and may be expended in 2021-2022 as designated. In all, the Adopted Budget is projected to meet the ongoing programs and special projects identified for 2021-2022 for the City of Centralia.

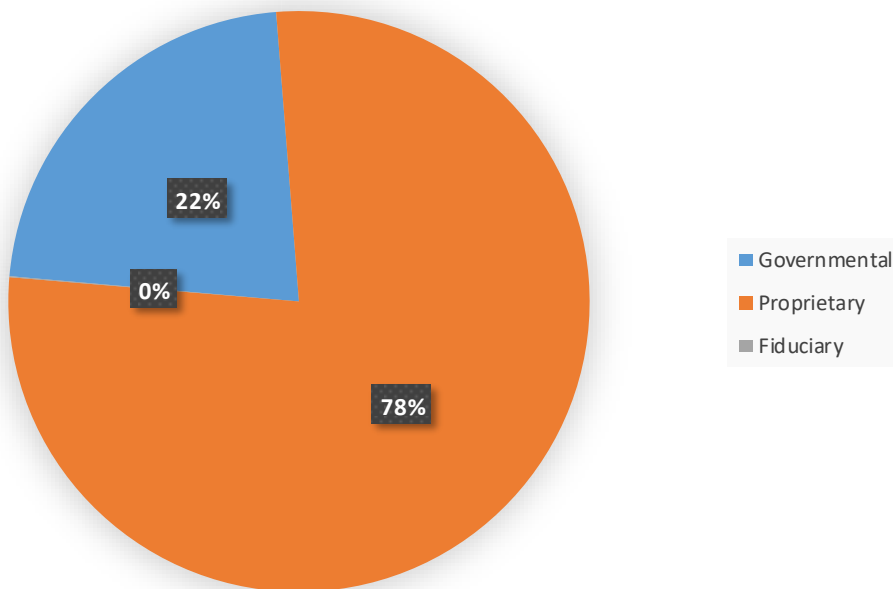
BUDGET STRUCTURE, POLICY & PROCESS

This document serves multiple purposes – reflecting the policies and priorities of the City, indicating the City’s financial plans for meeting those priorities, and guiding staff in operational decisions. Importantly, it is meant to communicate to the reader and all the citizens of Centralia the array of programs and services provided by the City and the resources needed to do so.

The many funds that comprise the city-wide budget are used to separate the primary functions and activities. Funds can be grouped by type: **Governmental** which includes the General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Funds, **Proprietary** which includes Enterprise Funds (utilities) and the Internal Service Fund (equipment rental, information services), and **Fiduciary**. Each fund has specific functions to perform and in each, the revenues and expenditures must be self-balancing. The chart provides comparison for the use of resources within these types of funds.

In the following sections, we provide a description of the policies and processes that prevailed as the 2021-2022 Budget was developed. We also describe the format or structure of the information it contains. Ultimately, the mission of the budget process itself is to help decision makers make informed choices about the provision of services and capital assets and to promote citizen and stakeholder participation in the process.

Budgeted Expenditures by Fund Type



Budget Background and Overview

The City was incorporated January 27, 1886, and operated under the laws of the State of Washington applicable to a third class city operating under second class laws as a commission form of government through March 31, 1986. Effective April 1, 1986, the form of government was changed, and the City began operating under the laws of a non-charter code city, council-manager plan. The City Council is composed of seven members elected to four-year terms.

The City is a general-purpose city government and provides public safety, street improvements and maintenance, parks and recreation, tourism information, planning and

zoning, judicial administration, and general administration services. In addition, the City also owns and operates four utilities - electric, water, wastewater and storm & surface water.

The City of Centralia reports financial activity using the revenue and expenditure classifications, statements, and schedules prescribed in the Washington State Auditor’s Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. The financial statements of the City of Centralia are subject to audit by the State Auditor’s Office on an annual basis. The City has successfully received unqualified audit reports for 2011—2018.

Financial Goals

The City of Centralia’s financial goals seek to:

- Ensure the financial integrity of the City
- Manage the financial assets in a sound and prudent manner
- Provide sound financial information for decision makers at all levels:

- Policy makers as they contemplate decisions that affect the City long-term
 - Managers as they implement policy on a day to day basis
 - Maintain and develop programs that ensure future ability to pay for necessary and quality services
- Maintain a spirit of openness, transparency and accountability

Financial Policies

The financial integrity of our City government is of utmost importance. The City had evolved with a variety of financial policies found in many different sources including: City Council resolutions and ordinances, budget documents, and capital improvement plans. In August 2012, the Council adopted a single document to serve as a central source of the most important financial policies which are critical to the continued financial health of our local government.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, generating public confidence, and providing continuity over time as elected officials and staff members change. While the policies will be amended periodically, they provide the basic foundation and framework for many of the issues and decisions facing the City. They promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

The general policy statements for eight major financial areas are presented here with elements that guided budget development. The full policy document identifies more specific actions within each major policy area.

Revenue Policy: *Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.*

Budgeted revenues will be estimated conservatively. Use of one-time or restricted revenues will be limited and fully disclosed.

Expenditure Policy: *Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.*

Current expenditures will be funded with current revenues.

Operating Budget Policy: *Establish the annual financial plan for the City; serve as the policy document of the City Council for implementing Council goals and objectives. The budget will identify and provide the staff and the resources necessary to accomplish City Council determined service levels.*

A structurally balanced budget will be presented each year; a budget is balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations.

Capital Management Policy: *Review and monitor the state of the City's capital equipment and infrastructure, set priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.*

Accounting Policy: *Comply with prevailing federal, state, and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with Washington State statutes and with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and the Government Finance Officers Association, where applicable.*

Debt Policy: *Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.*

Long term debt will not be used for current operations.

Cash Management and Investment Policies: *Manage and invest the City's operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.*

Reserve Policies: *Maintain the reserves, contingencies, and ending fund balances of the various funds at levels sufficient to protect the City's credit as well as its financial position from emergencies.*

Budget Structure - Fund Accounting

The City's accounting and budgeting systems are organized and operated on the basis of funds, each of which is considered a separate accounting entity. Each fund is a self-balancing set of accounts that comprise its cash, investments, revenues and expenditures. The City's resources are allocated to and accounted for in these individual funds.

The City adopts biennial budgets for several fund types. These budgets are adopted (appropriated) at the total fund level and constitute the legal authority for expenditures at that level. Annual appropriations lapse at the fiscal year end. Budgets are presented for the following fund types:

GOVERNMENTAL FUND TYPES:General Fund (001)

This fund is the primary operating fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund. Here are public safety services, parks and recreation, community development and city administration.

Special Revenue Funds (100-199)

These funds account for revenue that are legally restricted or designated to finance particular activities of the City. The Street fund, Stadium fund and Confiscation & Seizures fund are examples based on restricted monies.

Debt Service Fund (201 and 202)

This fund accounts for the financial resources that are restricted, committed or assigned to expenditures for principal and interest. Specifically, this fund is intended for the 2013 Limited General Obligation Bonds issued for the Energy Efficiency Project.

Capital Projects Funds (302 , 303, 304 ,and 305)

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects. Fund 302 accounted for the Streetscape Project in downtown Centralia. It currently provides for the debt service on the 2001 LTGO bonds that funded that project and were refunded in 2013. The primary source of financing in this fund is the Real Estate Excise Tax (REET). Fund 303 was established in 2013 to account for the various revenue sources and uses for the Energy Efficiency projects which were nearing completion in 2014 with carryover amounts for 2015 AND 2016. Fund 304 was activated to account for Flood Capital Projects funded with mitigation monies from Department of Transportation and the RCO grant. Fund 305 was created for the 2019 streetscape project.

PROPRIETARY FUND TYPES:Enterprise Funds (401-405)

These funds account for operations that provide goods or services to the general public and are supported primarily through user fees. The City-owned utilities are enterprise funds: electric, water, wastewater and storm and surface water.

Internal Services Fund (501, 502)

These funds accounts for the maintenance and acquisition services provided to the other departments of the City on a cost reimbursement basis. Internal Service funds include the Equipment Rental Fund and the Information Services Fund.

FIDUCIARY FUND TYPES:

Fiduciary funds account of assets held by the City in a trustee capacity or as an agent on behalf of others.

Pension Trust Fund (611)

This fund accounts for activities of the Firemen's Pension Fund, which accumulates resources for pension benefit pay-

ments to qualified retired firefighters and qualified widows.

Agency Funds (801 & 803)

The City uses two funds to account for assets that the City holds for others in an agency capacity: payroll clearing and claims clearing. Budgets are not required for agency funds.

Basis of Accounting

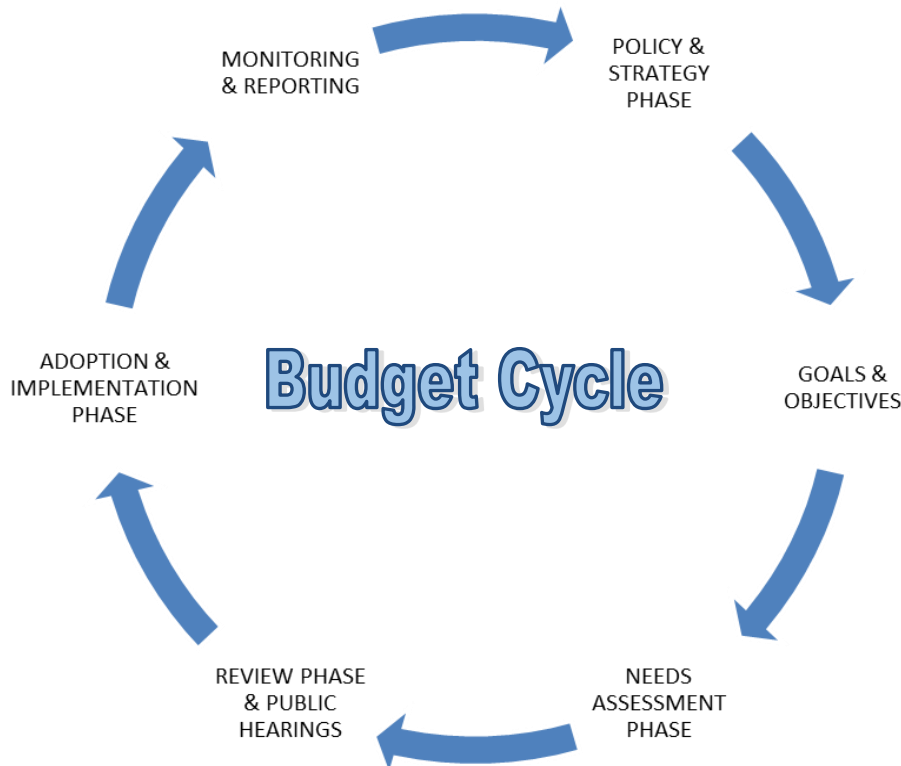
Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of Centralia has selected to report on a Cash Basis. This means that revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law, the City also recognizes expenditures presented within twenty days after the close of the fiscal year for claims incurred during the previous period. After that period, expenditures are charged to the next year's budget. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The City utilities are included in the annual cash-based financial statements. However, they operate and are also reported in their own GAAP financial statements as part of continuing disclosure commitments to bondholders and external agencies.

Budgets

The City adopts biennial budgets for the general, special revenue, debt service, capital projects, enterprise, internal service and pension trust funds. Appropriated at the fund level, the budget constitutes the legal authority for expenditures at the fund level. Annual appropriations for these expenditures lapse at the fiscal year end.



Budgeted amounts are authorized to be transferred by the City Manager between departments within any fund and among object classes within departments. However, any revisions that alter the total expenditures of a fund or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City Council.

When budget changes are needed after the budget is adopted, a budget amendment is proposed and must be adopted by ordinance in a regularly scheduled meeting of the Council.

Budget Process

As noted earlier, the budget process itself is meant to help decision makers make in-formed choices about the provision of services and capital assets and to pro-mote citizen and stake-

holder participation in the process. Once adopted, the budget becomes the formal expression of the City's objectives and priorities for the forthcoming year and how the resources will be used to meet those objectives. The process generally unfolds in the following phases:

Policy Phase

The Council's goals and directives set the tone for the budget development, noting any policy or priority issues. Councils

often use retreats, workshops, or citizen surveys to inform this strategy phase of the process.

Within this general framework and direction, the City Manager outlines the direction for the department management to develop their budget submittals. Review of prior year accomplishments and department goals with the City Manager is incorporated in this portion of the process.

Needs Assessment Phase

In the biennial budget call, the Finance Director requests all department managers to submit preliminary estimates of revenues and expenditures for the next fiscal biennium. The budget call provides instructions and budgeting guidelines for operating and capital budgets, establishes timelines, and outlines the assumptions, constraints and estimated resources available.

Development of the preliminary budget is a critical aspect of the process. Managers take input provided through workshops, meetings and contacts through the course of the previous year and attempt to prioritize work and resources for the ensuing year. Then a monetary value for the resources that are going to be needed is developed. This is one of the most important roles management fulfills on an annual basis. Department managers are the only individuals that can accurately evaluate required resources in relation to desired objectives.

Department managers prepare their preliminary budgets to show both “base” requirements and supplemental requests. The base budget provides the minimum level of resources needed to maintain ongoing services. Supplemental requests cover new programs or expansions of existing programs.

Review Phase

By September, these preliminary budgets must be presented for review to the City Manager along with revenue and resource projections. The City Manager makes revisions needed to meet additional requirements and may add supplemental requests to compile and establish the Proposed Budget for the next fiscal year.

The Proposed Budget is then filed with the City Clerk, provided to the City Council, and made available to the public. This must occur at least 60 days before the next year. Workshops with the Council may occur during this period.

The Clerk publishes notices of public hearings on the Proposed Budget and on the proposed property tax levy for the next year. The levy must be established prior to November 30th.

Two budget hearings are required, with the final hearing held by the first Monday in December.

Adoption and Implementation Phase

Following a public hearing, the Council establishes the property tax levy. After the two budget hearings, the Council adopts the Final Budget which must be accomplished by December 31 of each year. Soon thereafter the budget is published for the public. The budget may be changed any time after it is adopted by the Council passing another ordinance in an open public meeting. Budget amendments may occur as needed during the implementation year.

During implementation, all Department Heads are responsible for meeting stated goals within budgeted resources. Regular monitoring reports inform them by comparing actual transactions to date to the adopted budget. At least quarterly, these reports are published for the City Council.

CITY REVENUES

TAXES

Taxes contribute the largest portion of continuing revenues that support the City of Centralia's general government functions like public safety, courts, parks, planning and administration. Certain taxes have restricted uses and are segregated into separate funds. This section provides a brief overview of the types of taxes collected by the City

Property Tax In Washington, the County Assessor determines the value of all real and personal property which is subject to ad valorem taxation within the County, except certain public service properties which are valued by the State Department of Revenue. State law allows a city to levy up to \$3.375 per \$1,000 of the assessed value of a taxable property, subject to significant limitations. Regular property taxes may be used for any lawful city purpose, including maintenance and operation and bonded debt.

The limitations are those which reduce the maximum levy rate, such as annexation to a library district, and those which establish ceiling (a lid) for the amount of tax revenue that may increase each year. Statutes currently limit the levy increase to 1% or the growth in the implicit price deflator, other than taxes on new construction or properties in an annexed area. The exception to this limit is a "levy lid lift." Jurisdictions with a tax rate less than their statutory maximum may ask voters to "lift" the levy lid by increasing the rate to some amount equal or less than maximum. The ballot must state the proposed rate and be approved by a simple majority of the voters.

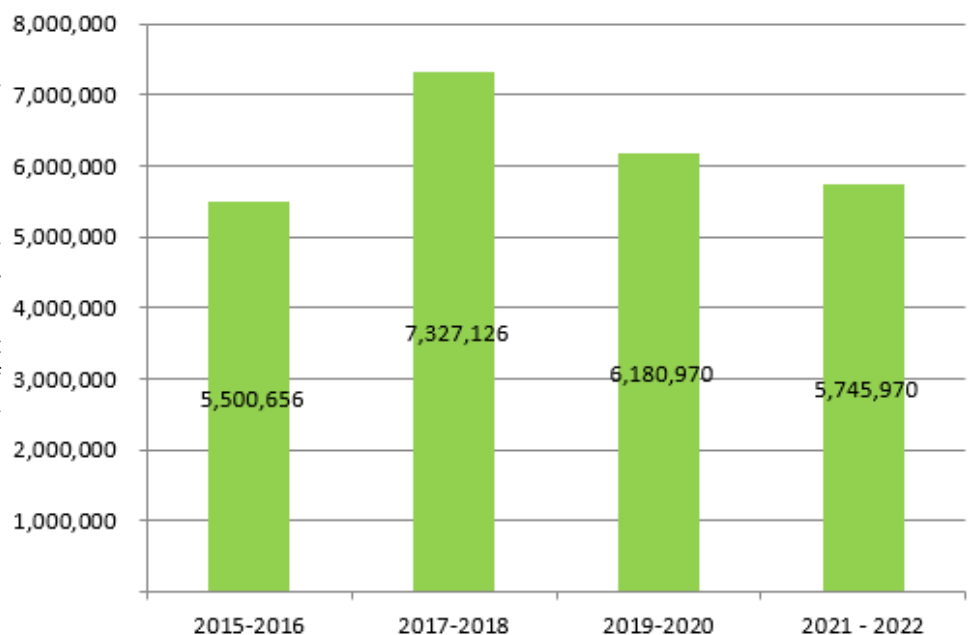
Since the regular property tax increase limitation applies to the total dollar amount levied rather than to the rate, increases in total assessed value could result in a reduction in tax rate. If total valuations decrease, the rate itself may be higher. Within this one percent (1%) limitation, there is a further ceiling set by statute, that of \$5.90 per \$1,000 value for the aggregate of all rates of overlapping taxing entities. Should this limit be exceeded, one of the junior taxing entities would be required to reduce its levy. The City of Centralia is not a junior taxing entity.

With the formation of the Riverside Fire Authority (RFA), the City Council authorized the RFA to use \$1.50 of the City's rate authority to fund fire protection services.

Local Sales and Use Tax The State first levied a retail sales tax and a corresponding use tax on taxable retail sales and uses of personal property in 1935. Sales taxes currently are imposed on the purchase by consumers (including businesses and governmental entities) of a broad base of items and services, including construction (labor and materials), machinery and supplies, services and repair. The use tax supplements the sales tax by taxing the use of certain services and by taxing personal property on which a sales tax has not been paid (such as items purchased in a state that imposes no sales tax). Among the various items not currently subject to sales and use taxes are most personal services, motor vehicle fuel, most food for off-premises consumption, trade-ins and purchases for resale.

Sales taxes upon applicable retail sales are collected by the seller from the consumer. Use taxes are payable by the consumer upon applicable rendering of services or uses of personal property. Each seller is required to hold taxes collected in trust until remitted to the State Department of Revenue (DOR) usually on a monthly basis. The City's sales and use tax revenue is remitted by DOR on a monthly basis under a contract that provides for a deduction of 1% of the tax collected for administration costs. Distribution to the City lags approximately two months behind collec-

Sales Tax Revenues



tion from the sellers.

Utility Taxes Utility taxes are the largest revenue source for the City General Fund, providing over 35% of all operations financing. The City is authorized to impose a utility business and occupation tax on the gross receipts of investor owned utilities providing service to customers within the City. Except for storm and surface water, the utility tax on gross receipts of City-owned utilities applies to all customers, even those outside the City limits. The maximum rate is 6% on electrical, natural gas and telephone businesses, unless a higher rate is approved by the voters. There is no limit on the rate for other utilities. The City's utility tax rates are as follows: 6% on electricity, 6% on natural gas, 6% on network telephone services, 8% (3% net) on cable, 10% on water services, 14% on sewer services and 10% on storm and surface water services. The 2021-2022 projection is \$8,285,000 a slight increase from the prior two years.

Gambling Tax Distributions The City imposes a gambling tax on the gross receipts derived by operators of gambling activities, including punchboards, pull-tabs, bingo, raffles, amusement games, and social card games. Taxable receipts from bingo, raffles, and amusement games are net of the amount paid as prizes and when conducted by bona fide charitable or nonprofit organizations have additional exclusions that reduce the amount of tax imposed. The rates imposed by the City range from 0% to 10%, depending on the classification of the gambling operation subject to the tax. The collections by the City are projected to be \$70,000 in 2021-2022.

Real Estate Excise Tax Another source of tax revenue for the City is a real estate excise tax, which is levied on each sale of real property within the City at the rate of 0.50% of the selling price. (This is in addition to the real estate excise tax imposed by the State at the rate of 1.28%). The first 0.25% tax ("REET 1") is imposed pursuant to RCW 82.46.010 and may be used solely for financing certain "capital projects" specified in a capital facilities plan element of the City's a comprehensive plan. Eligible "capital projects" for REET 1 include: streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, administrative and judicial facilities.

The second 0.25% tax ("REET 2") is imposed pursuant to RCW 82.46.035(2) and may be used solely for the following capital projects specified in a capital facilities plan element of the City's Comprehensive Plan. Eligible "capital projects" for REET 2 include: streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. REET 2 excludes the use of funds to acquire land for parks.

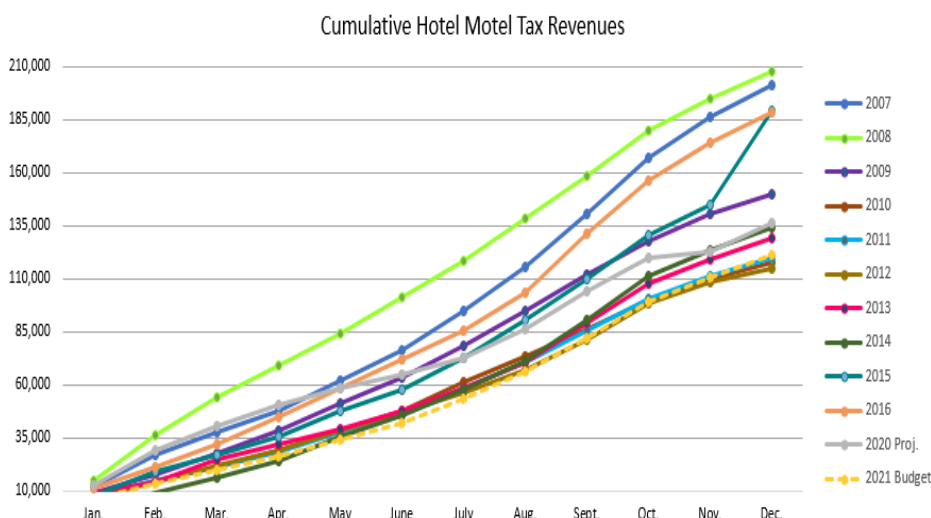
The City must deposit and account for real estate excise tax proceeds in a separate capital projects fund. REET 1 and REET 2 revenues must be tracked separately because the uses to which they may be put are different.

Real estate excise taxes are collected by the County Treasurer of the county within which the property sale is located and distributed to the City periodically. The biennial revenues to the City are projected for 2021-2022 at \$500,000.

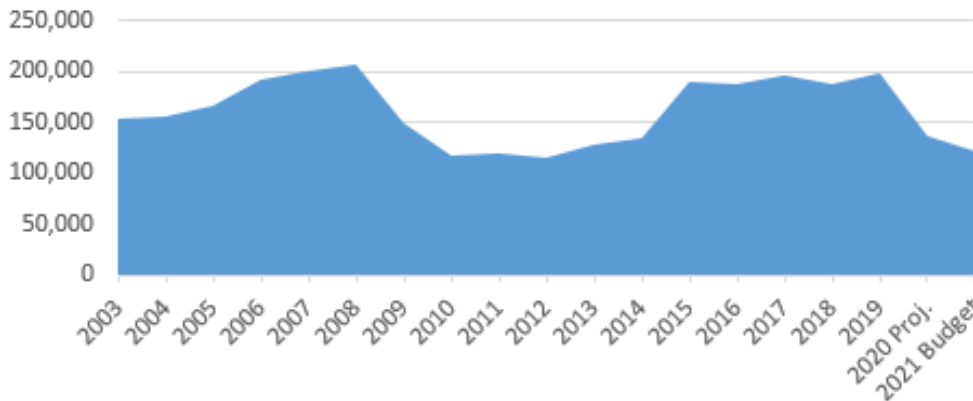
Hotel/Motel Tax Distributions Taxes from this source must be used to promote tourism as defined in state statutes. The City receives both "regular" and "additional" taxes on hotel and motel revenues. The "regular" hotel/motel tax distributions are for a local option tax of 2% on sales of hotel/motel rooms. The regular hotel/motel tax is not paid in addition to other state and local sales taxes.

Instead, it is credited against the state's 6.5% retail sales tax. Cities can levy the regular hotel/motel tax within their corporate limits and counties can levy the tax in unincorporated areas and within cities that do not levy the tax. The annual distribution for the City is projected to be \$125,000 in 2021-2022.

The "additional" hotel/motel tax distributions have been authorized by statute for specific cities and counties for specific purposes. These taxes, which vary in rate from two to three percent, are paid in addition to all other state and local sales taxes. The City of Centralia is authorized to levy an additional hotel/motel tax of 2% on all hotel/motel lodging



Hotel Motel Tax Historical Trend



for visitor and convention promotion and development. The “additional” 2% distribution for the City is projected to be \$25,000 in 2021-2022.

The City Council has historically allocated a portion of these tax revenues to fund various local programs which promote tourism. It also elected to dedicate a significant portion toward the Lewis County Event Center and Sport Complex.

The combined revenues of both basic and additional hotel-motel taxes for Centralia have decreased by about 47%

from a high of over \$207,000 in FY 2008 to its lowest in 2014. Reduced tourism due to COVID 19 results in a downward projection in 2021-2022. The projected combined total for 2021-2022 is \$250,000. This amount meets the City’s portion of the debt obligation for the Lewis County Event Center, Sports Complex, and the Fox Theatre bonds issued in 2019. Local tourism promotion applications are delayed until more data is available.

Motor Vehicle Fuel Tax Distributions The City receives a distribution of State revenues collected on each gallon of motor vehicle fuel which is imported, produced, or delivered in the State. The State currently levies several taxes totaling \$0.375 per gallon on motor vehicle fuel and on special fuel (diesel) under RCW 82.36.025 and 82.38.030. Cities receive about 10.7% of the \$0.23 per gallon tax, and about 8.3% of the \$0.03 tax levies. The term “motor vehicle fuel” includes gasoline and other flammable gas or liquids that are used to propel motor vehicles or boats, except that it does not include special fuels such as diesel and propane which are subject to the special fuel tax. The distribution projection for 2021-2022 is \$534,816.

Funds are distributed monthly on a per capita basis and are placed in the City’s Street Fund to be spent for: salaries and wages, material, supplies, equipment, purchase or condemnation of right-of-way, engineering or any other proper highway or street purpose in connection with the construction, alteration, repair, improvement or maintenance of any city street or bridge, or viaduct or underpass along, upon or across such streets. Cities are required to spend 0.42% of their gas tax receipts on paths and trails, unless that amount is \$500 or less. The City of Centralia has established a special revenue fund to accumulate monies for improvements to paths and trails.

OTHER GENERAL REVENUE SOURCES

Licenses, Permits and Franchise Fees Another source of revenue for the City includes licensing, permit and franchise fees. For the General Fund, the two largest revenue sources in this category are the cable franchise fee and building permits. The annual collections by the City for 2021-2022 are projected at \$410,000.

The Street Fund also receives franchise fees per contract from its waste hauler. This amount is budgeted at \$360,000 for 2021-2022.

Fines and Forfeitures The Centralia Municipal Court assesses fines and charges for infractions committed within its boundaries at amounts established pursuant to state statutes. A portion of these revenues are sent to the state each month. In addition, the City collects fines and penalties for enforcement of code violations. The revenues from Fines and Forfeitures is projected to be \$400,000 for 2021-2022.

Charges for Services The City collects fees and charges for a variety of services including those related to growth and development (plan check fees, zoning fees), for recreation programs, and for interdepartmental services. The largest and most stable component are charges for in-house services (management, finance, human resources, legal) which are prorated to the utility funds based on a cost allocation plan. The revenues from this source are projected to be \$3,068,595 for 2021-2022.

State Shared Revenues Although, the State Legislature has redirected many state shared revenues away from cities (and counties) to address the State’s own budget woes, the City of Centralia still gets a portion of liquor related revenues and criminal justice funds. These are distributed on a per capital basis per the official April 2016 population figures.

Liquor “profits” and liquor tax revenues have been impacted by the dissolution of the State run liquor stores. Monies due the

cities are still distributed based on population with the per capita estimate being estimated at \$8.61 for “profits” and \$4.43 for “tax.” For 2021-2022 the projected revenue from both sources has been budgeted as \$476,000.

Criminal Justice revenues have now, with the repeal of the motor vehicle excise tax, become dependent upon transfers from the state general fund pursuant to statutes. The distribution is substantially based on population. For 2018 the estimated per capita amount is \$0.97 for special programs which must address domestic violence, crime prevention and child abuse prevention programs. Another portion, estimated at \$0.28 per capita, is population based. The annual distribution from this source for the City is projected for 2021-2022 at \$180,000.

While not an all-inclusive listing, this section is meant to show the many sources and amounts of funding used for the **general governmental services** of the City. It also points out that some of these sources have restricted applications and their use is not discretionary.

REVENUES FROM UTILITY RATES

The largest revenue source for City services are those revenues that derive from utility rates paid by customers (rate payers) of the four utility services provided by the City. These are **enterprise service** revenues and comprise over 70% of all City funds projected in 2021-2022. The utility rates are established by the City Council and are meant to cover the costs of utility operations, routine maintenance and the capital expenditures necessary to maintain the utility infrastructure systems. Because each utility service is a separate enterprise, revenues from one type of service may not be expended on costs of another service. The costs of items that benefit each service, such as billing and customer service center, may be shared.

Rate revenues may increase as demand for services increase through higher usage or when new customers are added. Revenues may also increase when the rates themselves are changed upward when justified by increased costs of providing the services. The Centralia Municipal Code (CMC) prescribes that the water and wastewater rates be tied to an external index (the CPI-U) and is changed in January of each year. The storm and surface water rates which had not been changed since the implementation of that separate program in 2007 were increased in mid-2015 for the years 2015-2017.

The electric utility costs are dependent on many external factors that are less stable than costs of the other utilities. Updates of electric rates typically follow extensive rate studies that aim to forecast these changeable costs based on current demand and market conditions. The most recent rates were established in 2016 for 2016, 2017 and 2018. (See CMC Chapters 13.04.02; 15.04.110; 15.10.350; and 15.40.030) In addition to rate revenues, many of the utilities also charge capital facility fees when new customers require enhancements to the existing system.

REVENUES FROM STATE AND FEDERAL GRANTS AND LOANS

Grants from state and federal agencies provide needed funds for projects that may be beyond the financing resources of the City. The application process identifies the specific projects, outlines the eligibility requirements, ongoing responsibilities associated with receiving the grant, and whether or not matching funds are required from the City. While some grants may be recurring for several years, most are considered **one-time revenues**. Many grants are reimbursable, meaning that the City must have sufficient cash flow to expend on the project before being reimbursed with grant monies. The City Council approves acceptance of grants on a case by case basis and grants are included in the budget only when approved.

Loans from the State Public Works Trust Fund and State Revolving Fund have financed the construction of water and wastewater utility infrastructure. Repayment is from utility revenues. The annual payments of principal and interest are budgeted in the water fund and wastewater fund. The schedule of remaining loan obligations is reported in the Budget Appendix.

FINANCING FROM SALE OF BONDS

Bond proceeds have been used to fund a substantial portion of the City’s utility and general infrastructure capital improvements in the past. These one-time revenues are budgeted when received to fund their designated projects. Usually, a portion of the bond proceeds remain unspent at year end and are budgeted again in the next fiscal period to complete the project. The \$1.1 million in bond proceeds from the 2013 issuance of Qualified Energy Conservation Bonds were expected to be fully expended by year end 2014. However the project extended into 2016 but came in under expected costs.

BEGINNING FUND BALANCES AND RESERVES

The Centralia Financial Policies provide that ongoing revenues cover the ongoing expenses for each fiscal year and that one-time revenues be earmarked for one-time expenditures. Throughout the detailed budget pages that follow, the line “Beginning Fund Balance Used” is indicated, often as an additional source of financing for the budgeted expenditure appropriations. This section describes how this term is defined and applied in the budget.

The Beginning Fund Balance is the estimate of funds remaining unspent at the end of a fiscal year. The amount will fluctuate depending upon the amount of reserves, the under/over collection of revenues, and the under/over expenditure of appropriations. In Cash Basis funds, it represents cash or cash equivalents and has only two categories for audit reporting: reserved or unassigned. The General Fund and Street Fund are the major examples in this budget. However, by policy, the City Council has identified its intended uses for the General Fund by targeting 7.5% each for capital projects, operations and baseline amounts. Together these reserve 22.5% of operations costs. The policy also indicates other specific reserves, such as for future costs of leave and LEOFF I responsibilities.

For the Special Revenue Funds, Capital Project Funds, Debt and Fiduciary Funds, all fund balance amounts are considered reserved (restricted) for the named purposes of each fund.

The term Fund Balance, in GAAP Basis fund reporting, is the difference between assets and liabilities. The utility funds operate on this basis and portions of their fund balances may be classified as non-spendable, restricted, committed, assigned or/and unassigned. The classifications have important implications for utility funds which have legally enforceable restrictions on their cash through bond agreements. The detail budget pages for utilities identify the following categories:

- Customer Deposits – cash from utility customers as security payment for final charges
- Debt Reserves – cash held and required by creditors to make final debt payments or accumulated to make debt payments when due
- Bond Construction Funds – unspent cash proceeds from bonds issued for specific purposes
- Equipment Replacement – cash set aside for scheduled replacement of vehicles and equipment
- Capital Reserves – cash set aside for capital improvements such as infrastructure replacement projects or emergency major repairs
- Operating Reserves – cash set aside to support current operating expenses. For the Utilities, the amount is set as a prescribed number of days of operations costs to pay outstanding bills in the event of an unplanned revenue shortage (Electric-90 days, Sewer-45 days, Water-60 days, and Storm & Surface Water-30 days)

The 2021-2022 Adopted Budget pages exhibit the prior year and estimated fund balances for the various funds and indicate amounts to be used in the current fiscal year. They also show, by categories, how the funds are “reserved” at levels intended to protect the City's credit as well as its financial position from emergencies.

BUDGET SUMMARY SECTION

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REVENUES & EXPENDITURES FOR ALL FUNDS BY CATEGORY	27

COMPREHENSIVE BUDGET BY FUND

2021-2022 Proposed Budget

COMPREHENSIVE SUMMARY BY FUND

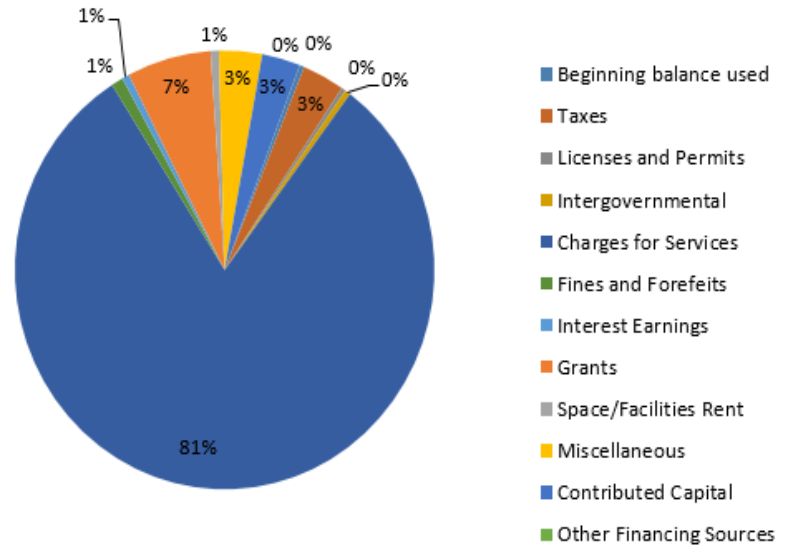
#	FUND	2017 - 2018	2019	2020	2019 - 2020	2021	2022	2021-2022	Difference 19/20 to 21/22	
		Restated Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	Amount	% Chg
001	GENERAL FUND	20,571,280	11,100,829	12,061,651	23,162,480	11,941,272	11,788,326	23,729,598	567,118	2.4%
101	STREET FUND	2,776,517	1,332,944	1,344,295	2,677,239	1,099,543	1,095,145	2,194,688	(482,551)	-18.0%
104	PATHS & TRAILS FUND	0	1,740	11,943	13,683	0	0	0	(13,683)	-100.0%
106	REPAIR & DEMOLITION FUND	12,073	4,700	16,127	20,827	10,000	10,522	20,522	(305)	-1.5%
108	PARK IMPROVEMENT FUND	19,240	0	0	0	0	0	0	-	N/A
109	STADIUM FUND	252,355	191,060	267,100	458,160	174,356	171,282	315,638	(142,522)	-31.1%
111	CONFISCATIONS/SEIZURES FUND	620,240	145,000	145,000	290,000	100,000	100,000	200,000	(90,000)	-31.0%
114	INDOOR POOL FUND	37	0	120,000	130,000	10,000	10,000	20,000	(110,000)	-84.6%
115	DEPOT FUND	720,482	106,450	46,450	152,900	36,200	35,250	71,450	(81,450)	-53.3%
116	LEOFF 1 OPEB TRUST FUND	0	0	237,500	237,500	237,500	253,500	491,000	253,500	106.7%
124	BORST PARK CONSTRUCTION FUND	240,005	173,600	50,600	224,200	50,600	50,600	101,200	(123,000)	-54.9%
125	BORST HOME FUND	502	2,000	1,000	3,000	1,000	1,000	2,000	(1,000)	-33.3%
130	WASH LAWN CEMETERY FUND	0	27,238	0	27,238	0	0	0	(27,238)	-100.0%
131	LANDFILL CLOSURE FUND	307,661	25,000	0	25,000	0	0	0	(25,000)	-100.0%
132	LANDFILL OPERATING TRUST FUND	113,415	108,884	0	0	0	0	0	0	N/A
140	TRANSPORTATION BENEFIT FUND	349,198	667,982	592,000	1,256,013	1,185,427	660,000	1,845,427	589,414	46.9%
145	24/7 SOBRIETY FUND	0	47,000	39,948	86,948	35,000	40,000	75,000	(11,948)	-13.7%
201	DEBT SERVICE FUND	288,182	131,230	126,984	258,214	131,492	127,246	258,738	524	0.2%
202	DEBT SERVICE FUND 2019 BONDS	275,198	204,277	265,900	470,177	269,400	267,400	536,800	66,623	14.2%
302	CAPITAL PROJECTS FUND	303,716	306,401	249,509	555,910	2,269,169	260,000	2,529,169	1,973,259	355.0%
303	ENERGY EFFICIENCY CAPITAL PROJECTS	474,835	170	15,000	15,170	15,000	15,000	30,000	14,830	97.8%
304	FLOOD CAPITAL PROJECTS	475,861	217,996	2,000,000	2,217,996	2,318,200	0	2,318,200	100,204	4.5%
305	2019 STREETScape/FOX THEATRE	0	1,120,465	3,000,000	4,120,465	3,006,000	0	3,006,000	(1,114,465)	-27.0%
401	CITY LIGHT FUND	50,330,499	31,630,406	29,758,676	61,389,082	28,148,374	28,839,660	56,988,034	(4,401,048)	-7.2%
402	WATER FUND	10,830,146	5,879,150	6,600,418	12,479,568	6,203,532	5,699,170	11,902,702	(576,866)	-4.6%
403	WASTEWATER FUND	17,748,608	10,318,592	9,533,842	19,852,434	16,814,822	8,873,279	25,688,101	5,835,667	29.4%
405	STORM & SURFACE WATER FUND	1,305,544	678,579	2,714,739	3,393,318	1,035,171	992,981	2,028,152	(1,365,166)	-40.2%
501	EQUIPMENT RENTAL FUND	1,077,634	665,871	671,366	1,337,237	694,336	660,511	1,354,847	17,610	1.3%
502	INFORMATION SERVICES	698,467	628,444	959,863	1,588,307	777,212	769,212	1,546,424	(41,883)	-2.6%
611	FIREMEN'S PENSION FUND	42,866	42,372	28,000	70,372	28,000	43,000	71,000	628	0.9%
	TOTAL EXPENDITURES	109,834,561	65,758,379	70,857,912	136,513,437	76,591,606	60,763,084	137,324,690	811,252	0.6%

REVENUE & EXPENDITURES

Financing Sources by Type

Financing Sources:

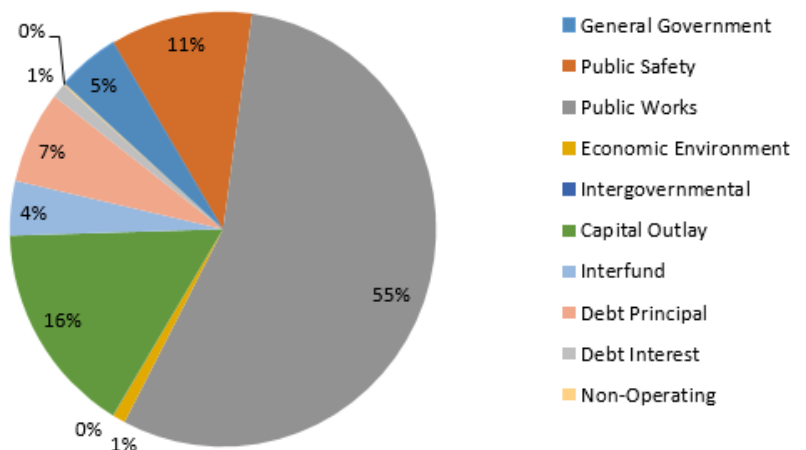
Beginning balance used	410,618
Taxes	3,684,921
Licenses and Permits	360,000
Intergovernmental	496,645
Charges for Services	91,804,959
Fines and Forefeits	1,033,200
Interest Earnings	639,900
Grants	7,355,662
Space/Facilities Rent	728,920
Miscellaneous	3,763,628
Contributed Capital	3,343,040
Other Financing Sources	12,500
Total	113,633,993



Expenditure by Major Function

Expenditures:

General Government	6,098,067
Public Safety	13,811,826
Public Works	71,187,195
Economic Environment	1,245,868
Intergovernmental	20,927
Capital Outlay	20,399,665
Interfund	5,202,025
Debt Principal	8,838,810
Debt Interest	1,395,163
Non-Operating	139,372
Total	131,375,058



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BUDGET DETAIL SECTION

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GENERAL GOVERNMENTAL FUND

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REVENUE SUMMARY

GENERAL FUND BUDGET REVENUES BY CATEGORY

MAJOR CATEGORY	2017 - 2018	2019	2020	2019 - 2020	2021	2022	2021-2022	Difference 2019-20 to 2020-21	
	Actual	Actual	Amended	Amended	Adopted	Adopted	Adopted	Amount	% Chg
PROPERTY TAX	1,381,074	699,307	699,307	1,398,614	724,000	724,000	1,448,000	49,386	3.5%
LOCAL SALES TAX	5,500,656	3,815,529	3,511,597	7,327,126	2,996,693	3,184,277	6,180,970	(1,146,156)	-15.6%
UTILITY TAX	7,864,989	3,933,379	4,317,834	8,251,213	4,120,000	4,165,000	8,285,000	33,787	0.4%
CRIMINAL JUSTICE	491,200	322,094	328,214	650,309	310,000	310,000	620,000	(30,309)	-4.7%
ALL OTHER TAXES	108,600	59,092	60,215	119,307	94,300	95,300	119,600	293	0.2%
TAXES	15,346,519	8,829,402	8,917,167	17,746,569	8,244,993	8,478,577	16,653,570	(1,093,000)	-6.2%
LICENSES	951,174	723,284	813,183	1,536,468	445,000	445,000	890,000	(646,468)	-42.1%
INTERGOVERNMENTAL	1,243,020	482,675	573,158	1,055,833	623,505	491,648	1,115,153	59,320	5.6%
CHARGES FOR SERVICES	2,374,099	1,613,205	1,553,933	3,167,138	1,531,235	1,537,360	3,068,595	(98,543)	-3.1%
FINES AND FORFEITURE	522,900	194,154	230,000	424,154	200,000	200,000	400,000	(24,154)	-5.7%
MISCELLANEOUS	685,548	700,316	204,641	904,957	79,700	88,000	167,700	(737,257)	-81.5%
OTHER FIN. SOURCES	40,000	20,114	-	20,114	5,000	5,000	5,000	(15,114)	-75.1%
SUBTOTAL	21,163,259	12,563,150	12,292,082	24,855,232	11,129,433	11,245,585	22,300,018	(2,555,214)	-10.3%
RESERVES USED	190,000	-	-	-	225,880	228,646	454,526	454,526	N/A
TOTAL REVENUES	21,353,259	12,563,150	12,292,082	24,855,232	11,355,313	11,474,231	22,754,544	(2,100,688)	-8.5%
UNDESIGNATED FUND BALANCE					(555,959)	(314,095)	(870,054)		

REVENUE DETAIL

CITY OF CENTRALIA GENERAL FUND REVENUE DETAIL

		2017 - 2018	2019	2020	2019 - 2020	2021	2022	2021-2022
		Actual	Actual	Amended	Amended	Adopted	Adopted	Adopted
310 TAXES								
311.100.00	PROPERTY TAXES - REGULAR	1,381,074	699,307	699,307	1,398,614	724,000	724,000	1,448,000
311.100.01	PROPERTY TAXES - EMS	-	-	-	-	-	-	-
311.100.02	PROPERTY TAXES - EMS EQUIP 15%	-	-	-	-	-	-	-
311.100.03	PROPERTY TAXES - EMS 2009	-	-	-	-	-	-	-
313.110.00	SALES TAX - BASIC .5%	3,125,606	2,119,738	2,204,528	4,324,266	1,781,693	1,894,075	3,675,768
313.110.01	SALES TAX - OPTIONAL .4%	2,375,050	1,695,791	1,307,069	3,002,860	1,215,000	1,290,202	2,505,202
313.610.00	NATURAL GAS USE TAX 6%	44,000	21,605	22,015	43,620	20,000	20,000	40,000
313.710.00	LOCAL CRIMINAL JUSTICE	491,200	322,094	328,214	650,309	310,000	310,000	620,000
316.430.00	UTILITY TAX - NATURAL GAS 6%	366,912	148,548	151,371	299,919	180,000	180,000	360,000
316.451.00	UTILITY TAX - ELECTRIC 6%	2,992,800	1,556,722	1,847,331	3,404,053	1,600,000	1,650,000	3,250,000
316.452.00	UTILITY TAX - WATER 10%	1,056,586	554,286	564,817	1,119,103	575,000	575,000	1,150,000
316.454.00	UTILITY TAX - WASTEWATER 14%	2,289,571	1,217,132	1,240,257	2,457,389	1,250,000	1,250,000	2,500,000
316.458.00	UTILITY TAX - STORM & SURF WATER	161,280	95,808	97,628	193,436	100,000	100,000	200,000
316.460.00	UTILITY TAX - CABLE 3%	193,840	94,632	96,430	191,061	100,000	100,000	200,000
316.470.00	UTILITY TAX - TELEPHONE 6%	804,000	266,252	320,000	586,252	315,000	310,000	625,000
316.810.00	PUNCH BOARDS/PULL TABS/PROFIT	60,000	41,429	38,000	79,429	35,000	35,000	70,000
316.820.00	BINGOS & RAFFLES	-	-	-	-	-	-	-
316.830.00	AMUSEMENT GAMES	600	87	88	175	300	300	600
317.200.00	LEASEHOLD TAXES	64,000	37,401	38,111	75,512	39,000	40,000	79,000
317.400.00	TIMBER TAX	-	-	-	-	-	-	-
316.840.00	CARD GAMES	-	-	-	-	-	-	-
	TAXES	15,406,519	8,870,831	8,955,167	17,825,998	8,244,993	8,478,577	16,723,570
320	LICENSES AND PERMITS							
321.300.01	FIREWORK PERMITS	1,000	400	300	700	300	300	600
321.800.03	CONCESSION PROCEEDS - PK COMPL	1,800	-	-	-	-	-	-
321.910.00	FRANCHISE FEE - SOLID WASTE	134,400	61,600	67,200	128,800	67,200	67,200	134,400
321.910.03	FRANCHISE FEE - CABLE 5%	310,000	160,782	165,000	325,782	162,000	162,000	324,000
321.910.04	FRANCHISE FEE - US SPRINT	-	-	-	-	-	-	-
321.990.00	BUSINESS LICENSES	142,000	89,563	91,264	180,827	80,000	80,000	160,000
322.100.00	BUILDING PERMITS	336,574	398,248	478,319	876,567	125,000	125,000	250,000
322.100.01	FIRE CODE PERMITS	-	-	-	-	-	-	-
322.300.00	DOG LICENSES	14,000	4,550	5,000	9,550	4,000	4,000	8,000
322.300.01	DOG LICENSES - DANGEROUS DOG	-	-	-	-	-	-	-
322.400.00	STREET & CURB PERMITS	9,400	6,369	5,000	11,369	5,000	5,000	10,000
322.900.01	CONCEALED PISTOL LIC - CITY	2,000	1,773	1,100	2,873	1,500	1,500	3,000
322.920.00	CONCEALED PISTOL LIC - STATE	-	-	-	-	-	-	-
	LICENSES AND PERMITS	951,174	723,284	813,183	1,536,468	445,000	445,000	890,000
330	INTERGOVERNMENTAL REVENUE							
331.106.70	USDA-HISTORIC IMPROVEMENT	-	-	-	-	-	-	-
331.107.66	USDA-RURAL DEVELOPMENT	-	-	-	-	-	-	-
331.165.88	DOJ/DVW	-	8,132	-	8,132	-	-	-
331.166.07	DOJ/BULLETPROOF VESTS	-	-	-	-	-	-	-
331.167.38	DOJ/BYRNE/JUSTICE ASSIST	-	-	-	-	-	-	-
331.167.38	DOJ ASSISTANCE	-	-	-	-	-	-	-
331.169.99	DOE/OCDETF REIMBURSEMENTS	-	560	-	560	-	-	-
331.835.54	FEMA-FIREFIGHTERS	-	-	-	-	-	-	-
331.970.44	HOMELAND SEC/FIREFIGHTERS	-	-	-	-	-	-	-
333.142.28	CTED/CDBG/HUD-LOAN PASS-THRU	-	-	-	-	-	-	-
333.159.04	DOI/CTED/EDISON DIST	-	-	-	-	-	-	-
333.165.88	DOJ/CTED/STOP GRANT	25,617	-	-	-	-	-	-
333.206.00	DOT/WASPC/TRAFFIC SAFETY	2,800	8,854	-	8,854	-	-	-
333.206.01	DOT/TRAFFIC SAFETY/WASPC	750	-	-	-	-	-	-
333.206.02	TRAFFIC SAFETY/SEAT BELT	-	-	-	-	-	-	-
333.206.04	DOJ/TRAFFIC SAFETY/SCHOOL	-	-	-	-	-	-	-
333.206.05	DOT/DUE/TRAFFIC EMPHASIS PATRO	-	-	-	-	-	-	-
333.970.36	HOMELAND SEC/PUBLIC ASSIST/FEM	-	-	-	-	-	-	-
333.970.38	HOMELAND SEC/HAZARD MITIGATIO	-	-	-	-	-	-	-
333.970.39	HOMELAND SEC/HAZARD MITIG-ELE	-	-	-	-	-	-	-
333.970.42	HOMELAND SEC/EMG MGT PERFORM	8,000	-	-	-	-	-	-
333.970.47	HOMELAND SEC/PREDISASTER MITI	-	-	-	-	-	-	-
333.970.67	HOMELAND SECURITY/CITIZEN CORP	-	-	-	-	-	-	-
334.010.10	CRIM JUST TRNG COM	-	-	-	-	-	-	-
334.010.20	OFFICE OF PUBLIC DEFENSE	-	8,850	-	8,850	-	-	-
334.010.83	FEMA/HOME ELEVATION 3/STATE	-	-	-	-	-	-	-

GENERAL FUND

REVENUE DETAIL (Continued)

	2017 - 2018	2019	2020	2019 - 2020	2021	2022	2021-2022
	Actual	Actual	Amended	Amended	Adopted	Adopted	Adopted
334.012.10 ADMIN OFFICE OF THE COURTS	-	-	-	-	-	-	-
334.013.00 WA STATE PATROL	-	-	-	-	-	-	-
334.018.04 FEMA/MILITARY/DISASTER	-	-	-	-	-	-	-
334.018.06 FEMA ELEVATION	-	-	-	-	-	-	-
334.018.07 FEMA HAZARD MITIGATION	-	-	-	-	-	-	-
334.020.70 STATE GRANT -RCO - PEARL ST PLAZA	200,000	-	-	-	-	-	-
334.040.20 STATE GRANT - DOC - PEARL ST PLAZA	200,000	-	-	-	-	-	-
334.030.50 TRAFFIC SAFETY COM GRANT	-	-	-	-	-	-	-
334.030.51 TRAFFIC SAFETY/SCHOOL ZONE	-	-	-	-	-	-	-
334.030.60 DOT/FLOOD CONTROL GRANT	-	-	-	-	-	-	-
334.040.2* STATE GREANT - DEPARTMENT OF CO	-	-	140,000	140,000	164,505	32,648	197,153
334.040.90 DEPT OF HEALTH/STATE	-	-	-	-	-	-	-
334.050.30 WORK STUDY PROGRAM-CENT COLL	-	-	-	-	-	-	-
334.050.30 WORK STUDY PROGRAM	-	-	-	-	-	-	-
336.000.98 CITY ASSISTANCE	195,962	84,032	84,032	168,064	98,000	98,000	196,000
336.000.99 STREAMLINED SALES TAX MITIGATION	-	-	-	-	-	-	-
336.060.20 CRIM JUSTICE-HI CRIME	98,497	47,454	47,454	94,908	50,000	50,000	100,000
336.060.21 CRIM JUSTICE-POPULATION	42,924	26,586	26,586	53,172	20,000	20,000	40,000
336.060.22 CRIM JUSTICE-DCD #1	-	-	-	-	-	-	-
336.060.23 CRIM JUSTICE-DCD #2	-	-	-	-	-	-	-
336.060.24 CRIM JUSTICE-DCD #3	-	-	-	-	-	-	-
336.060.26 CRIM JUSTICE-SPECIAL PROGRAMS	31,374	51,707	19,230	70,937	20,000	20,000	40,000
336.060.51 DUI-CITIES	6,000	2,379	2,379	4,757	3,000	3,000	6,000
336.060.42 Marijuana Excise Tax	10,023	20,319	20,319	40,637	30,000	30,000	60,000
336.060.94 LIQUOR EXCISE TAX	134,532	93,335	94,000	187,335	98,000	98,000	196,000
336.060.95 LIQUOR BOARD PROFITS	286,541	139,158	139,158	278,317	140,000	140,000	280,000
337.070.00 INTERLOCAL GRANT	-	-	-	-	-	-	-
338.260.00 AMBULANCE, RESCUE & EMERG AID	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	1,243,020	482,675	573,158	1,055,833	623,505	491,648	1,115,153
340 CHARGES FOR SERVICES							
341.3XX.XX MUNI COURT WARRANT FEES	40,000	22,465	20,000	42,465	20,000	20,000	40,000
341.430.00 CHARGES FOR SVCS/FINANCE	836,591	528,942	598,272	1,127,214	567,529	569,799	1,137,328
341.431.00 CHARGES FOR SVCS/CITY MGR	280,161	154,209	168,354	322,563	168,887	169,563	338,450
341.431.01 CHARGES FOR SVCS/CITY CLERK	61,601	52,589	43,486	96,075	47,316	47,505	94,821
341.432.00 CHARGES FOR SVCS/COUNCIL	97,308	54,545	66,075	120,620	65,859	66,122	131,981
341.500.00 SALE OF MAPS ETC.	-	-	-	-	-	-	-
341.700.00 SALE OF MDSE-VENDING MACHINES	-	-	-	-	-	-	-
341.750.00 OUTDOOR POOL CONCESSION	-	-	-	-	-	-	-
341.81X.XX PHOTO COPIES	1,400	875	700	1,575	500	500	1,000
341.860.00 CHARGES FOR SVCS/PERSONNEL	185,365	-	161,181	161,181	168,075	168,747	336,822
341.900.00 MISCELLANEOUS REVENUE	-	-	-	-	-	-	-
341.920.XX PK-WASHINGTON LAWN CEMETERY	220	200	-	200	-	-	-
341.930.00 MAINTENANCE-PARKS	30,300	16,081	-	16,081	-	-	-
341.950.00 LEGAL SERVICES/COURT	-	32	-	32	-	-	-
341.950.01 CHARGES FOR SVCS/LEGAL	187,248	131,934	151,665	283,599	147,569	148,159	295,728
341.960.00 PERSONNEL - POLICE/FIRE EXAMS	-	131,361	-	131,361	-	-	-
342.100.01 CHARGES FOR SERVICES/POLICE	8,000	11,089	5,000	16,089	5,000	5,000	10,000
342.100.02 TRAFFIC SCHOOL	28,000	17,700	14,000	31,700	17,000	17,680	34,680
342.110.00 LAW ENFORCEMENT SERVICES	159,655	104,197	90,000	194,197	90,000	90,000	180,000
343.200.00 ENGINEERING FEES/CHARGES	-	-	-	-	-	-	-
342.220.00 FIRE CONTROL SERVICES	-	-	-	-	-	-	-
342.330.00 PROBATION CHARGES	76,000	54,655	40,000	94,655	40,000	40,000	80,000
342.360.00 MONITORING OF PRISONERS	50,000	44,350	25,000	69,350	28,000	28,000	56,000
342.361.00 24/7 SOBRIETY PROGRAM	-	-	-	-	-	-	-
342.361.01 REGISTRATION - SAS & SMARTSTAR	-	-	-	-	-	-	-
342.361.02 SMARTSTRAT PROGRAM	-	-	-	-	-	-	-
342.361.03 SAFE & SOBER (SAS) PROGRAM	-	-	-	-	-	-	-
342.370.01 FINGERPRINT FEES/LOCAL	650	985	-	985	1,000	1,000	2,000
342.380.00 PRE-CONVICTION SUPERVISION COS	36,000	11,627	18,000	29,627	18,000	18,284	36,284
342.400.00 INSPECTION FEES	-	-	-	-	-	-	-
342.500.00 EMERGENCY SERVICE FEES	-	-	-	-	-	-	-
342.600.00 AMBULANCE/EMERG AID FEES	-	-	-	-	-	-	-
342.900.00 OTHER FEES AND CHARGES	-	378	-	378	-	-	-
345.130.00 FLOOD PLAIN APPLICATIONS	450	600	200	800	500	500	1,000
345.230.00 ANIMAL CONTROL & SHELTER FEES	8,000	3,450	4,000	7,450	4,000	4,000	8,000
345.810.00 APPLICATIONS FOR VARIANCES	3,150	5,660	1,500	7,160	3,000	3,000	6,000
345.810.01 SITE PLAN REVIEW FEES	4,000	2,400	2,000	4,400	2,000	2,000	4,000
345.830.00 PLAN REVIEWS & CHANGES	81,000	187,169	50,000	237,169	50,000	50,500	100,500
345.890.00 OTHER PLANNING & DEVELOPMENT	-	-	-	-	-	-	-
347.300.01 OUTDOOR POOL-FEES	-	-	-	-	-	-	-
347.400.XX EVENT ADMISSIONS -SUMMERFEST	45,000	25,708	30,000	55,708	30,000	30,000	60,000
347.600.01 REC-ADULT FITNESS	-	-	-	-	-	-	-
347.600.02 REC-YOUTH: SPORTS	500	1,225	26,000	27,225	20,000	20,000	40,000
347.600.03 REC-YOUTH: TOURNEYS	20,000	-	-	-	-	-	-
347.600.04 REC-YOUTH: ARTS/CRAFTS	6,000	2,520	-	2,520	-	-	-
347.600.05 REC-YOUTH: ENRICHMENT	-	-	-	-	-	-	-
347.600.06 REC-YOUTH: CAMPS	36,000	7,225	-	7,225	-	-	-
347.600.07 REC-ADULT: SPORTS	40,000	25,090	36,500	61,590	35,000	35,000	70,000
347.600.08 REC-ADULT: TOURNEYS	-	813	-	813	-	-	-
347.600.11 REC-FAMILY ACTIVITIES-PROGRAM F	-	615	-	615	-	-	-
347.600.20 OUTDOOR POOL-LESSONS	-	-	-	-	-	-	-
347.900.01 OTHER FEES-SUMMERFEST VENDOR	1,500	1,938	2,000	3,938	2,000	2,000	4,000
347.900.03 OTHER REC-PLAYER FEES-YOUTH	-	10,576	-	10,576	-	-	-
347.900.04 OTHER REC-PLAYER FEES-ADULT	50,000	-	-	-	-	-	-
347.900.05 OTHER FEES - SIGNAGE	-	-	-	-	-	-	-
349.180.00 CHARGES FOR SVCS/CH BLDG	-	-	-	-	-	-	-

GENERAL FUND

REVENUE DETAIL (Continued)

		2017 - 2018	2019	2020	2019 - 2020	2021	2022	2021-2022
		Actual	Actual	Amended	Amended	Adopted	Adopted	Adopted
349,580.00	CHARGES FOR SVCS-COMM DEV							
	CHARGES FOR SERVICES	2,374,099	1,613,205	1,553,933	3,167,138	1,531,235	1,537,360	3,068,595
350	FINES AND FORFEITS							
350.100.00	COURT FINES & FORFEITS	520,000	0	230,000	230,000	200,000	200,000	400,000
352.XXX.XX	OTHER PENALTIES	-	614		614			-
353.100.00	TRAFFIC INFRACTIONS	-	90,239		90,239			-
353.700.00	NON-TRAFFIC INFRACTIONS	-	2,157		2,157			-
354.000.00	PARKING FINES	-	169		169			-
354.000.03	VEHICLE IMPOUND	-			-			-
355.200.00	DUI FINES	-	10,895		10,895			-
355.800.00	OTHER CRIM TRAFFIC MISDEMEANC	-	39,512		39,512			-
356.900.00	OTHER CRIMINAL NON-TRAFFIC	-	17,496		17,496			-
357.300.00	MUN CRT COSTS RECOUPMENTS	-			-			-
357.320.00	WITNESS COSTS	-			-			-
357.330.00	PUBLIC DEFENSE REIMBURSEMENT	-	33,072		33,072			-
357.350.00	COURT INTERPRETER REIMBURSEME	-			-			-
359.800.00	PENALTIES & INTEREST-OTHER TAXE	-			-			-
359.810.00	PENALTIES ON BUSINESS LICENSES	2,900			-			-
359.900.00	FALSE ALARM BILLING	-			-			-
	FINES AND FORFEITS	522,900	194,154	230,000	424,154	200,000.00	200,000.00	400,000.00
360	MISCELLANEOUS REVENUE							
361.110.00	INTEREST EARNINGS	66,507	26,094	26,590	52,684	20,000	25,000	45,000
361.110.01	INTEREST ON MUNICIPAL INVEST	-			-			-
361.110.02	INTEREST - US BANK BONDS	-	9,432		9,432			-
361.110.03	INTEREST EARNINGS-EMS RESERVE	-			-			-
361.110.04	INTEREST EARNINGS/OTHER RESERV	4,886	65,055	66,291	131,346	5,000	8,300	13,300
361.110.05	INTEREST - US BANK BONDS	-	36,611		36,611			-
361.400.00	INTEREST - STATE SALES TAX	-	11,035		11,035			-
361.400.01	INTEREST - COURT	20,200	20,593	-	20,593	5,000	5,000	10,000
361.400.02	INTEREST - WILSON HOTEL	-	1,172		1,172			-
362.100.00	REC-RENT EQUIPMENT	3,232	1,400	1,427	2,827			-
362.100.01	SOBERLINK DEVICE RENTAL	-			-			-
362.400.01	PK - OUTDOOR POOL BLDG RENT	-	1,200	1,200	2,400	1,200	1,200	2,400
362.400.03	PK-FIELD RENT	32,320	14,815	15,096	29,911			-
362.400.05	PK-OTHER RENT(BRST HM, KITCHEN)	70,964	46,650	47,536	94,186	40,000	40,000	80,000
362.400.07	OTHER RENT - FOX THEATRE	2,400	6,200	1,200	7,400	1,200	1,200	2,400
362.500.00	ADMIN-LEASE	-			-			-
362.500.01	PKG LOT SPACE RENTAL	4,000	957	2,000	2,957	2,000	2,000	4,000
362.500.02	LONG TERM LEASE-TRAIN DEPOT	68,000	11,884	35,000	46,884			-
362.800.03	CONCESSIONS-PARK COMPLEX	1,800		2,800	2,800			-
362.900.00	RENTS AND ROYALTIES	-			-			-
363.000.00	INSURANCE RECOVERIES	-			-			-
366.900.00	RETURN OF INVEST OF MUNICIPALIT	-			-			-
367.110.00	PK-MISC DONATIONS	-	3,716		3,716			-
367.110.01	CONTRIBUTIONS-SUMMERFEST	4,400	10,666	2,500	13,166	5,000	5,000	10,000
367.110.02	CONTRIBUTIONS - EMS	-			-			-
367.110.04	GIFTS/PLEDGES/GRANT-OUTDOOR P	-			-			-
367.110.06	CONTRIBUT - BORST XMAS LIGHT SI	-			-			-
367.110.03	CONTRIBUTIONS - Private Sources	5,000			-			-
369.100.00	SALE OF SCRAP & SALVAGE	-	122		122			-
369.200.00	SALE OF UNCLAIMED PROPERTY	1,722	1,097		1,097			-
369.400.00	JUDGMENTS & SETTLEMENTS	9,225	2,807		2,807	300	300	600
369.810.00	CASH OVER & SHORT	-	27		27			-
369.910.00	MISC REVENUE/TAXABLE	375,000	379,517		379,517			-
369.910.01	MISC REV/COURT	-	99		99			-
369.900.02	MISC REV/NON-TAX/NSF	6,000	2,880	3,000	5,880			-
369.900.03	MISC REV/L&I REIMBURSE	8,000	46,217		46,217			-
369.900.04/5	MISC REV/UNCLAIM/EVID	1,892	69		69			-
	MISCELLANEOUS REVENUE	685,548	700,316	204,641	904,957	79,700.00	88,000.00	167,700.00
380	NONREVENUES							
386.000.00	AGENCY TYPE DEPOSITS - LEASEHOLD	-	847		847	-	-	-
386.000.01	BUILDING PERMIT CLEARING	-	5,654		5,654	-	-	-
386.000.02	CONCEALED PISTOL LICE (CPL/STATE)	-	2,519		2,519	-	-	-
386.000.03	FINGERPRINT FEE/STATE	-	895		895	-	-	-
386.000.04	LEASEHOLD TAXES - STATE	-	123		123	-	-	-
386.000.05	AGENCY TYPE DEPOSITS - SALES TAX	-			-	-	-	-
386.000.06	AGENCY TYPE DEPOSITS - SALES TAX	-	942		942	-	-	-
386.000.08	24/7 SOBRIETY - STATE SHARE	-			-	-	-	-
386.120.00	CRIME VICTIMS	-	3,768		3,768	-	-	-
386.830.00	EMS/TRAUMA CARE	-	3,737		3,737	-	-	-
386.830.31	AUTO THEFT PREVENTION	-	6,867		6,867	-	-	-
386.830.32	TRAUMA BRAIN INJURY	-	2,043		2,043	-	-	-
386.860.13	MUTLIMODAL TRANSPORTATION AC	-	0		-	-	-	-
386.890.09	STATE HIGHWAY ACCT	-	2,402		2,402	-	-	-
386.890.12	ACCESSIBLE COMMUNITIES ACCT (CC	-	0		-	-	-	-
386.890.14	HIGHWAY SAFETY	-	1,058		1,058	-	-	-
386.890.15	DEATH INVEST	-	423		423	-	-	-
386.900.17	DOMESTIC VIOLENCE PREVENTION	-	60		60	-	-	-
386.910.00	PSEA1	-	90,633		90,633	-	-	-
386.920.00	PSEA2	-	46,769		46,769	-	-	-

GENERAL FUND

REVENUE DETAIL (Continued)

		2017 - 2018	2019	2020	2019 - 2020	2021	2022	2021-2022
		Actual	Actual	Amended	Amended	Adopted	Adopted	Adopted
386.960.01	CRIME LAB - BLOOD/BREATH	-	77		77	-	-	-
386.970.00	JUDICIAL INFO SYSTEMS ACCOUNT	-	25,900		25,900	-	-	-
386.990.00	SCHOOL ZONE SAFETY/STATE	-	1,246		1,246	-	-	-
389.000.00	OTHER - NON-REVENUES	-	7,460		7,460	-	-	-
389.000.01	PARK HOUSE DEPOSIT/NON REVENUE	-	0		-	-	-	-
389.000.03	FIREWORKS DEPOSIT	-	400		400	-	-	-
389.000.04	OTHER NON-REVENUE/COURT	-	22,870		22,870	-	-	-
389.000.06	SUSPENSE - TO BE RECLASSIFIED	-	0		-	-	-	-
	NON REVENUES	-	226,693	-	226,693	0.00	0.00	0.00
390	OTHER FINANCING SOURCES							
391.800.00	INTERGOVT LOAN PROCEEDS							
395.100.00	SALE OF GENERAL FIXED ASSETS	40,000	15,114		15,114	-	-	-
395.200.00	INSURANCE RECOVERIES	-			-	-	-	-
397.100.00	OPERATING TRANSFER IN	-	5,000		5,000	5,000	5,000	10,000
398.000.00	INSURANCE RECOVERIES	-			-	-	-	-
391.100.00	G.O. BOND PROCEEDS	-			-	-	-	-
	OTHER FINANCING SOURCES							
		40,000	20,114	-	20,114	5,000.00	5,000.00	10,000.00
	GENERAL FUND TOTAL	21,413,259	12,839,964	12,330,082	25,170,046	11,355,313	11,474,231	22,829,544

EXPENSE SUMMARY

GENERAL FUND

Governmental Funds

EXPENDITURE BUDGET SUMMARY

Department	2017 Actual	2018 Actual	2017 - 2018 estimated Actual	2019 Amended	2020 Amended	2019-2020 Amended	2021 Adopted	2022 Adopted	2021-2022 Adopted	Difference	
										Amount	% Chg
CITY COUNCIL	92,390	97,686	190,077	99,173	121,086	220,259	117,774	117,774	235,548	15,289	6.9%
MUNICIPAL COURT	440,504	478,316	918,820	516,853	585,175	1,102,028	574,074	574,074	1,148,148	46,120	4.2%
MANAGEMENT/EXECUTIVE	331,721	339,144	670,865	378,533	423,850	802,383	401,628	401,628	803,256	873	0.1%
FINANCE	525,400	668,533	1,193,932	697,013	752,775	1,449,788	756,931	756,931	1,513,862	64,074	4.4%
CITY ATTORNEY	292,027	306,287	598,314	367,074	457,735	824,809	449,582	449,582	899,164	74,355	9.0%
HUMAN RESOURCES	313,305	331,922	645,227	384,194	393,811	778,005	409,939	409,939	819,878	41,873	5.4%
BUILDING MAINTENANCE	291,071	404,220	695,291	304,028	197,452	501,480	200,081	200,081	400,162	(101,318)	-20.2%
NON-DEPARTMENTAL	110,371	96,496	206,867	101,251	96,167	197,418	114,521	114,521	229,042	31,624	16.0%
SPECIAL APPROPRIATIONS	156,173	378,999	535,171	157,240	79,399	236,638	50,750	50,800	101,550	(135,088)	-57.1%
POLICE	5,794,628	4,899,304	10,693,932	6,143,647	6,636,952	12,780,599	6,752,422	6,795,283	13,547,705	767,106	6.0%
FIRE	99,217	67,498	166,716	95,649	73,000	168,649	73,000	74,000	147,000	(21,649)	-12.8%
BUILDING INSPECTOR	231,793	319,855	551,648	422,152	528,319	950,471	400,880	400,880	801,760	(148,711)	-15.6%
GREENWOOD CEMETARY	0	0	0	321,885	161,225	216,119	194,505	32,648	227,153	11,034	5.1%
COMMUNITY DEVELOPMENT	301,563	215,181	516,744	210,936	214,598	425,534	222,054	222,054	444,108	18,574	4.4%
PARKS & RECREATION	1,633,984	1,214,219	2,848,204	1,126,208	1,288,001	2,414,208	1,170,131	1,135,131	2,305,262	(108,946)	-4.5%
LIBRARY	98,944	40,527	139,471	42,014	52,077	94,091	53,000	53,000	106,000	11,909	12.7%
TOTAL EXPENDITURES	10,713,092	9,858,187	20,571,280	11,367,850	12,061,621	23,162,480	11,941,272	11,788,326	23,729,598	567,118	2.4%

CITY COUNCIL

The City Council provides elected representation of the citizens in the City's governing body. Council sets public policy for the community with the primary criteria being the safety, health and general welfare of the community.

Council reviews and approves the City's long-term planning documents such as the annual budget, six-year transportation plan, and the City Comprehensive Plan. Council meetings are held regularly to consider land use applications, approve expenditures of funds and review modifications to existing plans and policies.

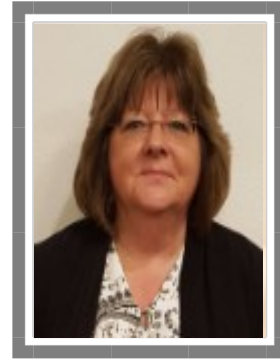
Council members represent the City at varied local and regional boards and commissions as assigned,

The Council invites citizen comments through its advisory boards, commissions and committees.

The City Council appoints members to:

- Planning Commission
- Lodging Tax Committee
- Historic Preservation Commission
- Park & Recreation Advisory Board
- Civil Service Commission

The City Council budget provides for the stipends and benefit costs of the Council Members. It also includes the fee for membership in the Association of Washington Cities.



Susan Luond, Mayor
District No. 4



Peter Abbarno
At Large Position No. 3



Cameron McGee
District No. 1



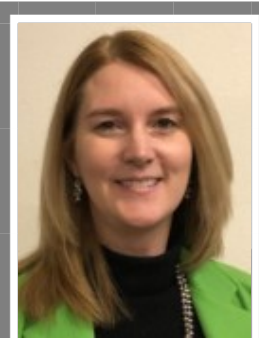
Elizabeth Cameron
At Large Position No. 1



Rebecca Staebler
District No. 2



Max Vogt, Mayor Pro-tem
District No. 3



Kelly Smith Johnston
At Large Position No. 2

Council Meetings are held at 7:00 p.m.

2nd & 4th Tuesday of each month

City Call—Council Chambers

118 W. Maple Street

CITY COUNCIL (011)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Charges for Services	\$97,308	\$54,545	\$66,075	\$120,620	\$65,859	\$66,122	\$131,981
Tax/Misc Revenue Required	92,769	44,628	55,011	99,639	51,915	51,652	103,567
TOTAL OPERATING REVENUES	\$190,077	\$99,173	\$121,086	\$220,259	\$117,774	\$117,774	\$235,548
OPERATING EXPENDITURES							
Salaries	\$38,400	\$19,200	\$25,200	\$44,400	\$24,000	\$24,000	\$48,000
Benefits	123,117	62,829	75,028	137,857	73,886	73,886	147,772
Supplies	122	155	225	380	225	225	450
Other Services & Charges	28,438	16,989	20,633	37,622	19,663	19,663	39,326
TOTAL OPERATING EXPENDITURES	\$190,077	\$99,173	\$121,086	\$220,259	\$117,774	\$117,774	\$ 235,548
STAFFING LEVELS							
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mayor Pro-Tem	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Council	5.00	5.00	5.00	5.00	5.00	5.00	5.00
TOTAL STAFFING LEVELS	7.00	7.00	7.00	7.00	7.00	7.00	7.00

MUNICIPAL COURT

Of the three branches of Centralia City government, the Council (Legislative) enacts the laws, the City Manager (Executive) enforces the laws, and the Municipal Court (Judicial) interprets the laws. Each branch is essential to represent the community needs, interests and characteristics.

The Centralia Municipal Court administers justice arising from violations of city ordinances and State statutes including gross misdemeanor and misdemeanor crimes, traffic, non-traffic, nuisance and parking infractions. Washington State files over 2 million cases annually. Parking infractions account for 7 of every 8 cases filed in Municipal and District Courts. Through the Court, many citizens encounter city government, so it is highly important that the Court promote confidence through integrity and impartiality.

The Municipal Court Judge oversees the operations of the court personnel. The Centralia Municipal Court aims to provide exemplary customer service during the expeditious and fair adjudication of all cases processed in the Court.

Ongoing Functions

- Process & adjudicate criminal, civil and traffic violations
- Practice case-flow management to ensure no individual rights are violated
- Maintain case files, financial records and legal documents
- Collect all fines, forfeitures and costs
- Oversee the receipt and distribution of court fines and forfeitures
- Maintain jury pool
- Monitor sentence requirements
- Protect and preserve the integrity of the municipal court records

MUNICIPAL COURT (012)**BUDGET SUMMARY**

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Sales Tax-Criminal Justice	\$202,981	\$128,838	\$131,286	\$260,123	\$124,000	\$124,000	\$248,000
Probation Charges	93,565	54,655	40,000	94,655	40,000	40,000	80,000
Monitoring of Prisoners	59,445	25,000	25,000	50,000	25,000	25,000	50,000
Pre-Conviction Supervision	33,245	18,000	18,000	36,000	18,000	18,000	36,000
Court Fines & Forfeits	463,401	260,000	260,000	520,000	230,000	230,000	460,000
Interest	36,476	10,000	10,200	20,200	-	-	-
Tax/Misc Revenue Required	71,922	20,360	100,689	121,049	137,074	137,074	274,148
TOTAL OPERATING REVENUES	\$961,034	\$516,853	\$585,175	\$1,102,028	\$574,074	\$574,074	\$1,148,148
OPERATING EXPENDITURES							
Salaries	\$438,303	\$248,456	\$266,130	\$514,586	\$262,660	\$262,660	\$525,320
Benefits	189,832	112,045	134,319	246,364	143,688	143,688	287,376
Supplies	7,136	14,060	5,299	19,359	5,300	5,300	10,600
Other Services & Charges	325,763	142,293	179,427	321,720	162,426	162,426	324,852
TOTAL OPERATING EXPENDITURES	\$961,034	\$516,853	\$585,175	\$1,102,028	\$574,074	\$574,074	\$1,148,148
STAFFING LEVELS							
Municipal Court Judge	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Court Clerk	1.00	1.00	1.40	1.40	1.40	1.40	1.40
TOTAL STAFFING LEVELS	3.40	3.40	3.80	3.80	3.80	3.80	3.80

CITY MANAGER

The City Manager is the chief executive of the City and is directly responsible to the City Council for planning, organizing and directing all activities of the City.



Ongoing Functions

- Ensures all laws and ordinances governing the City are enforced
- Recommends to the City Council such measures or actions which appear necessary and desirable
- Prepares and submits a proposed City Budget to the Council
- Performs other activities as required by law or designation of the City Council

The City Manager provides guidance and leadership to all employees of all departments within the City. Ensures department short and long term plans consistently express the vision of the City Council and community. The City Manager is the ultimate authority on all personnel related issues and decisions. And is responsible for ensuring the effective and efficient use of tax dollars and other revenues received by the city to provide the service desired within the community.

CITY MANAGER (013.513)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Charges for Services	\$280,211	\$132,000	\$148,161	\$280,161	\$165,184	\$171,626	\$336,810
Tax/Misc Revenue							
Required	120,087	88,298	93,123	181,421	73,287	66,845	140,132
TOTAL OPERATING REVENUES	\$400,298	\$220,298	\$241,284	\$461,582	\$238,471	\$238,471	\$476,942
OPERATING EXPENDITURES							
Salaries	\$270,116	\$157,320	\$161,244	\$318,564	\$161,508	\$161,508	\$323,016
Benefits	96,974	52,158	53,517	105,675	53,463	53,463	106,926
Supplies	5,243	1,275	1,523	2,798	1,500	1,500	3,000
Other Services & Charges	27,965	9,545	25,001	34,546	22,000	22,000	44,000
TOTAL OPERATING EXPENDITURES	\$400,298	\$220,298	\$241,284	\$461,582	\$238,471	238,471	\$476,942
STAFFING LEVELS							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	1.00	1.00	1.00

CITY CLERK

The office of the City Clerk exists to serve the public with information and assistance.

Ongoing Functions

- Record and preserve the legislative actions of the City Council
- Prepare agenda packets and minutes
- Attest to and affix the City seal on official records
- Give notice of Public Hearings through posting, publishing and print
- Ensure ordinances are published
- Update the Centralia Municipal Code
- Administer oaths, affirmations
- Receive and open bids
- Designated agent to receive documents served to the City
- Process public disclosure requests
- Process and issue business licenses
- Process special event applications
- Process permits for sale of fireworks

CITY CLERK (013.514)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Charges for Services	\$66,454	\$27,498	\$34,103	\$61,601	\$47,316	\$47,505	\$94,821
Business Licenses	79,228	34,700	37,750	72,450	40,000	40,000	80,000
Tax/Misc Revenue Required	40,447	124,603	110,713	235,316	75,841	75,652	151,493
TOTAL OPERATING REVENUES	\$186,128	\$186,801	\$182,566	\$369,367	\$163,157	\$163,157	\$326,314
OPERATING EXPENDITURES							
Salaries	\$115,704	\$71,508	\$75,948	\$147,456	\$75,948	\$75,948	\$151,896
Benefits	52,024	31,956	32,909	64,865	33,500	33,500	67,000
Supplies	4,630	31,862	11,429	43,291	11,429	11,429	22,858
Other Services & Charges	17,630	26,475	37,280	63,755	42,280	42,280	84,560
Intergovernmental	39,210	25,000	25,000	50,000	0	0	0
TOTAL OPERATING EXPENDITURES	\$229,198	\$186,801	\$182,566	\$369,367	\$163,157	\$163,157	\$326,314
STAFFING LEVELS							
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	1.00	1.00	1.00

FINANCE

The Finance department mission is to provide financial expertise and services supporting the City operations and ensuring financial accountability to citizens, businesses, taxpayers and ratepayers .



The Department aims to

- To manage and optimize the City's financial affairs in compliance with applicable federal, state and local laws
- To provide professional, knowledgeable and courteous financial services to the City Manager and City departments
- To safeguard and protect the City's assets and maximize utilizations of revenues
- Provide management with accurate and timely information for decisions regarding City operations.



Ongoing Functions

- Budget development, coordination and productions
- Budget monitoring
- Revenue and expenditure monitoring, reporting and forecasting
- Accounts payable and receivable
- Cash receipting and banking services
- Investment and cash management
- Debt service administration
- Managing city-wide accounting activities
- Taxes
- Financial planning
- Financial reporting and preparation of annual financial report
- Recording accounting transactions
- Developing financial and accounting procedures
- Working with the State Auditor and management
- Financial oversight and assistance with grants

FINANCE (014)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Charges for Services	\$602,457	\$352,750	\$483,841	\$836,591	\$567,529	\$569,799	\$1,137,328
Tax/Misc Revenue							
Required	278,288	344,263	268,934	613,197	189,402	187,132	376,534
TOTAL OPERATING REVENUES	\$880,745	\$697,013	\$752,775	\$1,449,788	\$756,931	\$756,931	\$1,513,862
OPERATING EXPENDITURES							
Salaries	\$467,025	\$398,123	\$419,660	\$817,783	\$431,150	\$431,150	\$862,300
Benefits	196,095	149,875	178,754	328,629	181,420	181,420	362,840
Supplies	13,300	5,432	6,225	11,657	6,225	6,225	12,450
Other Services & Charges	144,158	143,583	148,136	291,719	138,136	138,136	276,272
Intergovernmental	60,168	-	-	-	0	0	0
TOTAL OPERATING EXPENDITURES	\$880,745	\$697,013	\$752,775	\$1,449,788	\$756,931	\$756,931	\$1,513,862
STAFFING LEVELS							
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	4.00	4.00	5.00	5.00	5.00	5.00	5.00

CITY ATTORNEY

The City Attorney provides professional legal services to the City Council, staff, boards and commissioners of the City of Centralia.



Ongoing Functions

- Preparation of court cases
- Prosecute violators of state and local laws in the Centralia Municipal Court
- Prepare and review ordinances, resolutions, contracts, easements, leases, deeds and other legal documents
- Provide legal research and opinions on federal, state, local laws and court decisions
- Attend City Council, Planning Commission, historic preservation, and other boards and commission meetings

CITY ATTORNEY (015)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Charges for Services	\$187,305	\$94,000	\$93,248	\$187,248	\$147,569	\$148,159	\$295,728
Dom Violence/Stop							
Grant	10,000	5,000	5,000	10,000	5,000	5,000	10,000
Tax/Misc Revenue							
Required	185,962	268,074	359,487	627,561	297,013	296,423	593,436
TOTAL OPERATING REVENUES	\$383,267	\$367,074	\$457,735	\$824,809	\$449,582	\$449,582	\$899,164
OPERATING EXPENDITURES							
Salaries	\$327,881	\$222,523	\$275,551	\$498,074	\$264,990	\$264,990	\$529,980
Benefits	111,269	76,470	109,724	186,194	109,730	109,730	219,460
Supplies	8,124	4,697	3,057	7,754	3,057	3,057	6,114
Other Services &							
Charges	120,313	63,383	69,403	132,786	71,805	71,805	143,610
TOTAL OPERATING EXPENDITURES	\$567,587	\$367,074	\$457,735	\$824,809	\$449,582	\$449,582	\$899,164
STAFFING LEVELS							
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement							
Officer	0.00	0.50	0.50	0.50	0.50	0.50	0.50
HR/Legal Assistant	0.00	0.00	0.50	0.50	0.50	0.50	0.50
TOTAL STAFFING LEVELS	2.00	2.50	3.00	3.00	3.00	3.00	3.00

HUMAN RESOURCES

The Human Resources Department provides all services related to the recruitments, training, performance, compensation and benefits of the City's workforce of 156 full time employees. HR staff manages complicated labor negotiations for six bargaining units. Its risk management services administer the City's liability insurance, workers compensation claims and the safety program for the entire City organization. Human Resources is responsible for the bi-monthly payroll processing and assists with budget planning and payroll cost estimates. It aims to recruit and retain a diverse workforce capable of performing the City's work and to develop a safe, satisfying and motivating work environment at a cost-effective and financially sustainable level.

Ongoing Functions

- Recruitment and selection of employees
- Employee and labor relations
- Risk management and safety
- Personnel policy development and implementation
- Employee training and development
- Compensation and benefits administration
- Compliance with employment law
- Claims administration for liability, workers compensation and unemployment insurance
- Comprehensive payroll services including pay increases, contract changes and all deductions
- Process payroll twice monthly, prepare required reports for benefits and taxes
- Civil service commission support and LEOFF I retiree administration
- Provide budget projection for labor costs

Building a positive, productive workplace

Our goal is to help build a positive, productive workplace. We do that through recruiting, retaining and motivating a high caliber of employees. We believe the quality of the City's services is dependent on the quality of its employees who are helping shape the future of our community.

HUMAN RESOURCES (016)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Charges for Services	\$236,367	\$131,361	\$161,181	\$292,542	\$168,075	\$168,747	\$336,822
Tax/Misc Revenue							
Required	331,299	252,833	232,630	485,463	241,864	241,192	483,056
TOTAL OPERATING REVENUES	\$567,666	\$384,194	\$393,811	\$778,005	\$409,939	\$409,939	\$819,878
EXPENDITURES							
Salaries	\$320,515	\$218,144	\$190,822	\$408,966	\$204,262	\$204,262	\$408,524
Benefits	111,756	69,802	83,922	153,724	86,610	86,610	173,220
Supplies	7,840	7,041	8,142	15,184	8,142	8,142	16,284
Other Services & Charges	127,556	89,207	110,925	200,131	110,925	110,925	221,850
TOTAL OPERATING EXPENDITURES	\$567,666	\$384,194	\$393,811	\$778,005	\$409,939	\$409,939	\$819,878
STAFFING LEVELS							
Personnel Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resource Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HR/Legal Assistant	0.00	0.00	0.50	0.50	0.50	0.50	0.50
TOTAL STAFFING LEVELS	2.00	2.00	2.50	2.50	2.50	2.50	2.50

BUILDING MAINTENANCE

BUILDING MAINTENANCE (018) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Leases	\$71,105	\$957	\$2,000	\$2,957	\$2,000	\$2,000	\$4,000
Tax/Misc Revenue							
Required	342,544	235,851	195,452	431,303	198,081	198,081	396,162
TOTAL OPERATING REVENUES	\$413,650	\$236,808	\$197,452	\$434,260	\$200,081	\$200,081	\$400,162
OPERATING EXPENDITURES							
Salaries	\$92,142	\$53,370	\$56,621	\$109,991	\$58,588	\$58,588	\$117,176
Benefits	48,229	28,813	29,864	58,677	30,524	30,524	61,048
Supplies	30,322	18,250	17,597	35,847	17,598	17,598	35,196
Other Services & Charges	185,205	114,655	71,370	186,025	71,371	71,371	142,742
Intergovernmental	516	250	0	250	0	0	0
Capital Outlay	23,168	0	0	0	0	0	0
Transfer Out	34,068	21,470	22,000	43,470	22,000	22,000	44,000
TOTAL OPERATING EXPENDITURES	\$413,650	\$236,808	\$197,452	\$434,260	\$200,081	\$200,081	\$400,162
STAFFING LEVELS							
Comm Dev/Park Director	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Maintenance Custodian	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.05	1.05	1.05	1.05	1.05	1.05	1.05

The Building Maintenance staff does facility maintenance for City Hall, the Historic Train Depot and the Library. They are the first response team for routine maintenance, heating, lighting and air conditioning issues: and in concert with Public Works and City Light, provides indoor maintenance.

NON-DEPARTMENTAL

NON-DEPARTMENTAL (019) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Tax/Misc Revenue Required	\$221,195	\$139,278	\$114,211	\$253,489	\$114,521	\$114,521	\$229,042
TOTAL OPERATING REVENUES	\$221,195	\$139,278	\$114,211	\$253,489	\$114,521	\$114,521	\$229,042
EXPENDITURES							
Supplies	\$848	\$38,288	\$0	\$38,288	\$8,197	\$8,197	\$16,394
Other Services & Charges	15,287	9,002	8,958	17,960	976	976	1,952
Debt Principal	164,000	82,000	82,000	164,000	82,000	82,000	164,000
Debt Interest	31,633	4,994	18,180	23,174	18,179	18,179	36,358
Interfund	9,427	4,994	5,073	10,067	5,169	5,169	10,338
TOTAL OPERATING EXPENDITURES	\$221,195	\$139,278	\$114,211	\$253,489	\$114,521	\$114,521	\$229,042

This budget unit accounts for expenditures that are the responsibility of the General Fund yet are not logically a part of any department's program or mission.

\$82,000 Annual debt service payments to Wastewater Fund for the 20 Year interfund loan

\$18,180 Annual loan payment to Lewis County for Millard business attraction loan

\$9,173 Council Chambers Video/Audio operations & supplies

\$5,169 Transfer to Repair & Demolition Fund to support code enforcement

SPECIAL APPROPRIATIONS

SPECIAL APPROPRIATIONS (020) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Liquor Excise Tax	\$2,477	\$1,091	\$1,600	\$2,691	\$1,740	\$1,740	\$3,480
Liquor Board Profits	5,823	2,931	2,800	5,731	2,800	2,800	5,600
Tax/Misc Revenue Required	30,759	159,552	74,999	234,550	46,210	46,260	92,470
TOTAL OPERATING REVENUES	\$39,059	\$163,573	\$79,399	\$242,972	\$50,750	\$50,800	\$101,550
EXPENDITURES							
Supplies	\$0	\$0	\$306	\$306	\$306	\$306	\$612
Other Services & Charges	33,000	80,323	66,593	146,916	37,944	37,994	75,938
Intergovernmental	57,790	27,950	0	27,950	0	0	0
Capital Outlay	0	42,800	0	42,800	0	0	0
Transfer Out	12,500	12,500	12,500	25,000	12,500	12,500	25,000
TOTAL OPERATING EXPENDITURES	\$103,290	\$163,573	\$79,399	\$242,972	\$50,750	\$50,800	\$101,550
Southwest Clean Air Agency	\$10,126	\$5,150	\$7,250	\$12,400	\$8,600	\$8,600	\$17,200
Economic Development Council	10,000	10,000	10,000	20,000	10,000	10,000	20,000
County Alcohol Abatement Program	5,900	2,950	2,950	5,900	4,500	4,500	9,000
Events/ Downtown Decorations	12,500	0	0	0	0	0	0
Lewis County Historical Museum	2,000	1,000	0	1,000	5,000	5,000	10,000
Homelessness funding	0	0	3,000	3,000	0	0	0
Senior Center	10,000	5,000	15,000	20,000	15,000	15,000	30,000
Share of Storm Gauge Costs	14,000	8,000	8,000	16,000	8,600	8,600	17,200
Community Projects	0	0	0	0	0	0	0
TOTAL	\$64,526	\$32,100	\$46,200	\$78,300	\$51,700	\$51,700	\$103,400

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POLICE



The Mission of the Centralia Police Department is to work in partnership with our community to protect life and property, reduce crime, and enhance the security and quality of life in our City. Chapter 2.15 of the Centralia Municipal Code created and authorized the full service department.

Authorized staffing is 29 commissioned officers, 2 limited commission officers, 6 civilian staff and many volunteers, including 3 reserve officers.

Each police commander heads a bureau in the department, Field Operations and Special Operations. Programs within each division have specific focus and resources.

The department operates out of offices in City Hall and at the Training and Support Facility on Mellen Street.





Officer Ruben Ramirez and K-9 dogs Lobo (left), Vida (middle), and Pax (right)

POLICE - TOTAL (021)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Cash Reserves/CHRP	\$110,652	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax-Criminal							
Justice	147,376	322,094	328,214	650,309	310,000	310,000	620,000
Criminal Justice	179,468	80,672	95,649	176,321	93,000	93,000	186,000
Gambling Taxes	72,040	41,429	38,000	79,429	35,000	35,000	70,000
Burn/Firework Permits	800	500	500	1,000	300	300	600
Business Licenses	79,228	54,863	53,514	108,377	40,000	40,000	80,000
Dog Licenses	10,736	4,550	5,000	9,550	4,000	4,000	8,000
Concealed Pistol License	3,184	1,773	1,100	2,873	1,500	1,500	3,000
Grants/Misc Revenue	39,316	14,767	4,400	19,167	5,000	5,000	10,000
Marijuana Excise Tax	10,023	20,319	20,319	40,637	30,000	30,000	60,000
Liquor Excise Tax	120,064	93,335	94,000	187,335	98,000	98,000	196,000
Liquor Board Profits	285,351	139,158	139,158	278,317	140,000	140,000	280,000
School District - SRO	143,795	74,655	85,000	159,655	88,000	90,000	178,000
Traffic School	33,450	17,700	14,000	31,700	17,000	17,680	34,680
Fingerprinting Fees	1,845	985	0	985	1,000	1,000	2,000
Pound Fees	8,430	4,000	4,000	8,000	4,000	4,000	8,000
24/7 Sobriety Program							
Fees	56,022	0	0	0	0	0	0
Tax/Misc Revenue							
Required	9,924,926	5,268,846	5,750,098	11,018,944	5,880,622	5,920,803	11,801,425
TOTAL OPERATING REVENUES	\$11,236,441	\$6,143,647	\$6,636,952	\$12,780,599	\$6,752,422	\$6,795,283	\$13,547,705
OPERATING EXPENDITURES							
Salaries	\$6,332,614	\$3,263,936	\$3,585,080	\$6,849,016	\$3,525,187	\$3,605,187	\$7,130,374
Benefits	2,488,574	1,325,249	1,521,256	2,846,505	1,558,691	1,558,691	3,117,382
Supplies	257,846	174,417	172,466	346,883	159,144	159,144	318,288
Other Services & Charges	757,283	497,152	1,301,950	1,799,102	1,453,400	1,416,261	2,869,661
Intergovernmental	1,389,553	782,873	0	782,873	0	0	0
Capital Outlay	548	100,020	56,200	156,220	56,000	56,000	112,000
TOTAL OPERATING EXPENDITURES	\$11,226,418	\$6,143,647	\$6,636,952	\$12,780,599	\$6,752,422	\$6,795,283	\$13,547,705

POLICE - TOTAL (021)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
STAFFING LEVELS							
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	1.50	2.00	2.00	2.00	2.00	2.00	2.00
Police Sergeant	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Detective Sergeant	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Detective	3.00	5.00	5.00	5.00	5.00	5.00	5.00
Patrol Officer	20.95	16.00	16.00	16.00	13.00	14.00	14.00
Special Services Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Resource Officer	0.75	1.00	1.00	1.00	0.00	0.00	0.00
Evidence Property Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Com Serv Officer	4.25	2.70	4.00	4.00	4.00	4.00	4.00
Police Record Technician	2.10	4.00	4.00	4.00	5.00	4.00	4.00
Police Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Public Records Technician	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL STAFFING LEVELS	40.55	39.70	41.00	41.00	38.00	39.00	39.00

POLICE - ADMIN BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING EXPENDITURES							
Salaries	\$713,807	\$439,059	\$463,312	\$902,371	\$463,400	\$463,400	\$926,800
Benefits	420,523	303,002	369,254	672,256	383,191	383,191	766,382
Supplies	69,468	46,846	39,810	86,656	39,810	39,810	79,620
Other Services & Charges	306,469	259,751	257,308	517,059	251,718	251,718	503,436
Intergovernmental	491,713	1,196	0	1,196	0	0	0
TOTAL OPERATING EXPENDITURES	\$2,048,146	\$1,049,854	\$1,129,684	\$2,179,538	\$1,138,119	\$1,138,119	\$2,276,238
STAFFING LEVELS							
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Patrol Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Record Technician	1.05	4.00	4.00	4.00	5.00	4.00	4.00
Community Services Officer	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Public Records Technician	0.00			0.00		1.00	1.00
TOTAL STAFFING LEVELS	4.55	6.00	6.00	6.00	7.00	7.00	7.00

Provides planning, organizing and directing all activities of the Department within the framework of the Department's mission, to accomplish goals established by the Centralia City Council. This budget also includes the costs of LOEFF 1 police retiree benefits as well as all jail and booking related costs. The oversight of the department's Records Unit, training, as well as the City's emergency services, are now included in this budget.

POLICE - FIELD OPERATIONS BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
EXPENDITURES							
Salaries	\$4,707,495	\$2,267,600	\$2,528,423	\$4,796,023	\$2,470,637	\$2,550,637	\$5,021,274
Benefits	1,521,398	811,654	910,214	1,721,868	939,630	939,630	1,879,260
Supplies	143,574	100,953	108,376	209,329	95,054	95,054	190,108
Other Services & Charges	310,069	200,701	1,015,775	1,216,476	1,157,815	1,135,676	2,293,491
Intergovernmental	862,314	781,677	0	781,677	0	0	0
Interfund	0	0	0	0	0	0	0
Capital Outlay	0	100,020	56,200	156,220	56,000	56,000	112,000
Transfer Out	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$7,544,850	\$4,262,606	\$4,618,988	\$8,881,594	\$4,719,136	\$4,776,997	\$9,496,133
STAFFING LEVELS							
Police Commander	0.60	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	4.95	1.00	1.00	1.00	1.00	1.00	1.00
Detective	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Police Sergeant	5.25	4.00	4.00	4.00	4.00	4.00	4.00
Patrol Officer	18.70	16.00	16.00	16.00	13.00	14.00	14.00
Community Services Officer	0.35	0.00	2.00	2.00	2.00	2.00	2.00
Police Record Technician	1.05	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL STAFFING LEVELS	33.90	25.00	27.00	27.00	24.00	25.00	25.00

Provides 24/7 law enforcement services throughout our City. In addition to the costs of dispatching services currently being provided by Lewis County E911, and some related IT services, this budget now includes the department's Investigations Unit.

POLICE - SPECIAL OPERATIONS

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING EXPENDITURES							
Salaries	\$963,684	\$557,277	\$593,345	\$1,150,622	\$591,150	\$591,150	\$1,182,300
Benefits	375,483	210,592	241,788	452,380	235,870	235,870	471,740
Supplies	39,837	26,618	24,280	50,898	24,280	24,280	48,560
Other Services & Charges	79,131	36,700	28,867	65,567	28,867	28,867	57,734
Intergovernmental	43,155	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,501,290	\$831,188	\$888,280	\$1,719,468	\$880,167	\$880,167	\$1,760,334
STAFFING LEVELS							
Police Commander	0.40	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Detective	0.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Sergeant	0.75	0.00	0.00	0.00	0.00	0.00	0.00
Patrol Officer	2.25	0.00	0.00	0.00	0.00	0.00	0.00
School Resource Officer	0.75	1.00	1.00	1.00	0.00	0.00	0.00
Evidence Property Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Officer	2.90	2.70	2.00	2.00	2.00	2.00	2.00
TOTAL STAFFING LEVELS	7.05	8.70	8.00	8.00	7.00	7.00	7.00

Provides services for specialty units and operations within the Police Department. Those services provide support throughout the department and include the Joint Narcotics Enforcement Team (JNET), Crime Prevention, Volunteer Program and Evidence/Property Room.

FIRE

FIRE (022) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Property Taxes-EMS	\$29	\$0	\$0	\$0	\$0	\$0	\$0
Prop Taxes-EMS (reserved)	5	0	0	0	0	0	0
Tax/Misc Revenue Required	201,251	95,649	73,000	168,649	73,000	74,000	147,000
TOTAL OPERATING REVENUES	\$201,285	\$95,649	\$73,000	\$168,649	\$73,000	\$74,000	\$147,000
EXPENDITURES							
Benefits	\$201,285	\$95,649	\$73,000	\$168,649	\$73,000	\$74,000	\$147,000
TOTAL OPERATING EXPENDITURES	\$201,285	\$95,649	\$73,000	\$168,649	\$73,000	\$74,000	\$147,000

This budget provides funding for LEOFF 1 retirees benefits which are transferred to the LEOFF1 OPEB Trust Fund

BUILDING INSPECTOR

BUILDING INSPECTOR (024) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Building Permits	\$341,434	\$398,248	\$478,319	\$876,567	\$125,000	\$125,000	\$250,000
Plan Reviews & Changes	174,657	187,169	50,000	237,169	50,000	50,500	100,500
Tax/Misc Revenue Required	17,285	0	0	0	225,880	225,380	451,260
TOTAL OPERATING REVENUES	\$533,376	\$585,417	\$528,319	\$1,113,736	\$400,880	\$400,880	\$801,760
EXPENDITURES							
Salaries	\$258,115	\$204,832	\$222,837	\$427,669	\$245,550	\$245,550	\$491,100
Benefits	122,449	84,491	95,113	179,604	94,960	94,960	189,920
Supplies	8,542	33,523	44,225	77,748	44,226	44,226	88,452
Other Services & Charges	14,941	17,511	16,145	33,655	16,144	16,144	32,288
Capital Outlay	0	81,795	150,000	231,795	0	0	0
TOTAL OPERATING EXPENDITURES	\$404,047	\$422,152	\$528,319	\$950,471	\$400,880	\$400,880	\$801,760
STAFFING LEVELS							
Comm Dev/Park Director	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Assistant Comm Dev Director	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Building Inspector	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Code Enforcement	0.00	0.00	0.30	0.30	0.30	0.30	0.30
Office Coordinator	0.70	0.70	0.70	0.70	0.70	0.70	0.70
TOTAL STAFFING LEVELS	1.90	1.90	2.20	2.20	2.70	2.70	2.70

The Building Inspector Department handles commercial and residential building inspections, plan review services, nuisance and sign code enforcement, and abatement of dangerous buildings. It coordinates with the Community Development Planning Division for site plan review, subdivisions, variances, special use permits and other planning and code enforcement issues.

GREENWOOD CEMETERY

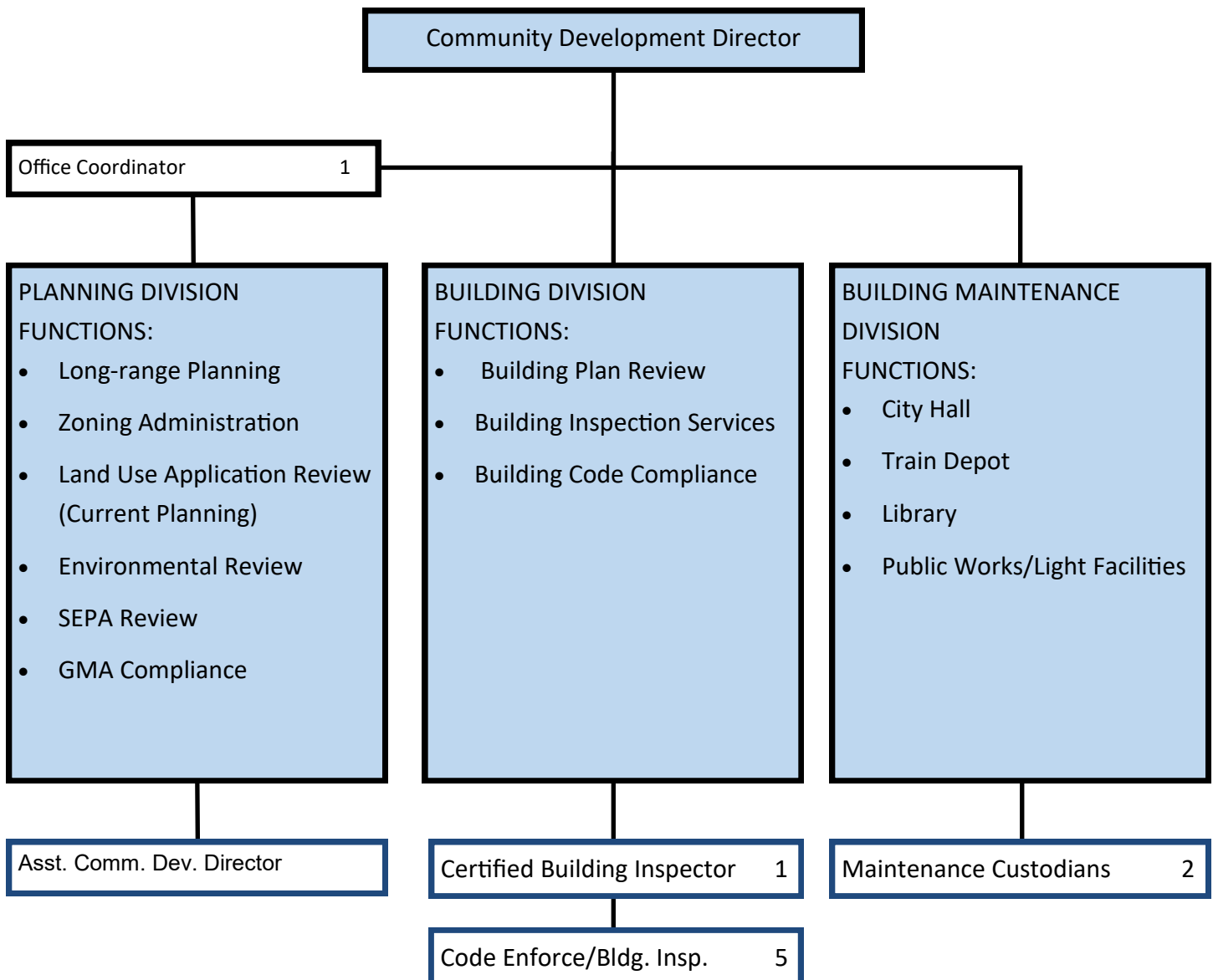
GREENWOOD CEMETERY RESTORATION (038) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
State of Washington Capital Grant	\$0	\$48,864	\$140,000	\$188,864	\$194,505	\$32,648	\$ 227,153
Tax/Misc Revenue Required	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES		\$48,864	\$140,000	\$188,864	\$194,505	\$32,648	\$227,153
EXPENDITURES							
Salaries	\$0	\$14,925	\$54,609	\$69,534	\$14,425	\$14,425	\$28,850
Benefits	0	2,635	27,150	29,785	2,330	2,330	4,660
Supplies	0	8,102	9,600	17,702	25,000	10,000	35,000
Other Services & Charges	0	11,630	48,641	60,271	152,750	5,893	158,643
Capital Outlay	\$0	\$11,572	\$0	\$11,572	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$0	\$48,864	\$140,000	\$188,864	\$194,505	\$32,648	\$227,153

Expenditures related to the restoration and clean up of Strickland Greenwood Cemetery funded through a Washington State Department of Commerce Capital Project Grant and staffed by Temporary staff.

COMMUNITY DEVELOPMENT

The Community Development Department (CDD) consists of building, code enforcement, planning and zoning, parks and recreation, and building maintenance. CDD guides new development as well as regulating existing land uses and administering the development process. In addition, the department provides assistance to the public regarding development regulations and information. The CDD staff is responsible for the developing and regulating of environmental sensitive areas including: shorelines, wetlands, floodplain, SEPAs, etc. CDD leads the city's planning efforts required by the State's Growth Management Act and FEMA's NFIP CRS program. The staff is also responsible for supporting the Planning Commission, Historic Preservation Commission, and the Hearing Examiner.



COMMUNITY DEVELOPMENT (039)

BUDGET SUMMARY

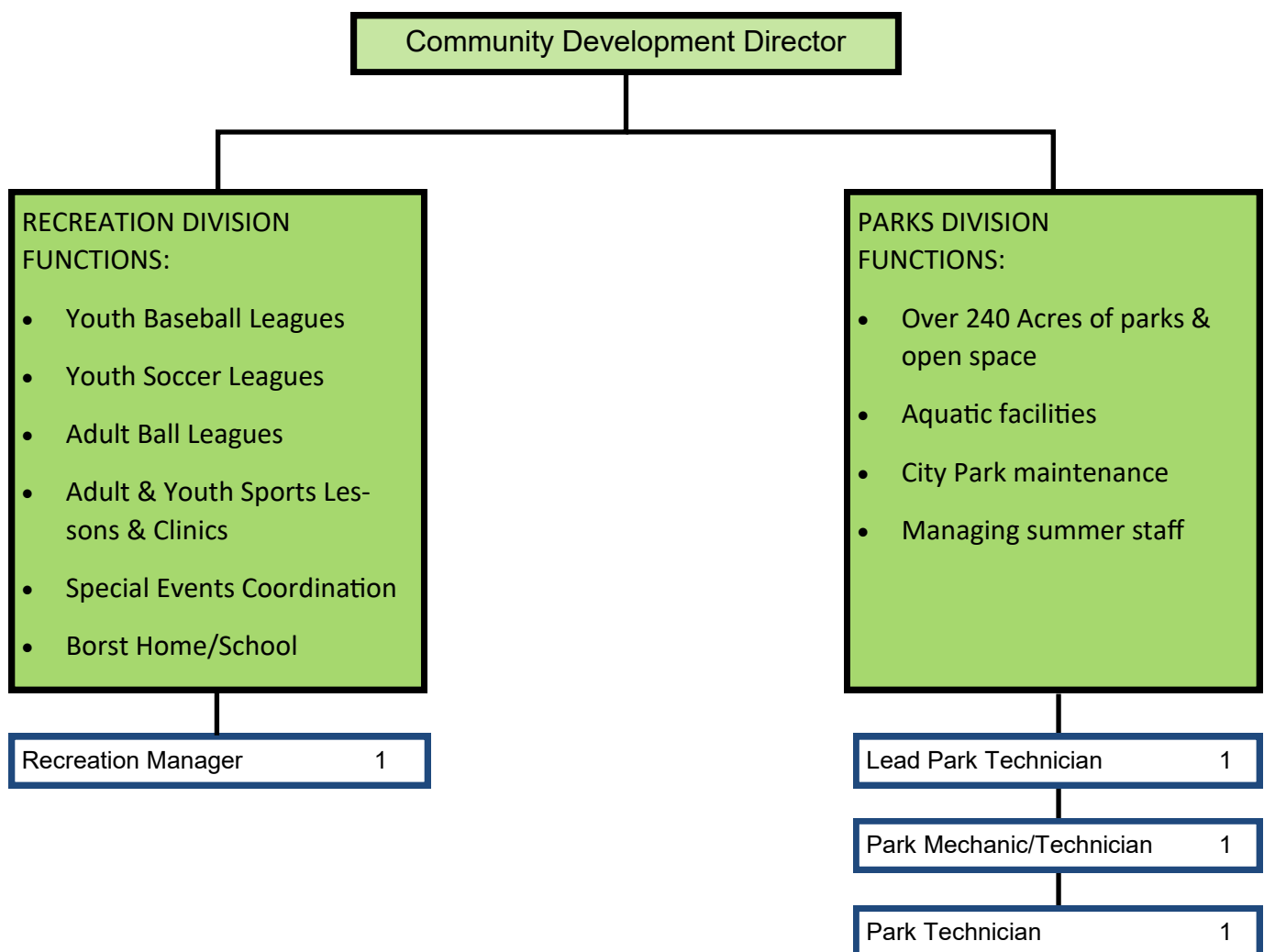
	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Street & Curb Permits	\$10,371.00	\$6,369	\$5,000	\$11,369	\$5,000	\$5,000	\$10,000
Flood Plain Applications	1,000	600	200	800	500	500	1,000
Applications for Variances	5,000	5,660	1,500	7,160	3,000	3,000	6,000
Site Plan Review	6,600	2,400	2,000	4,400	2,000	2,000	4,000
Tax/Misc Revenue Required	376,491	287,167	233,086	520,253	211,554	211,554	423,108
TOTAL OPERATING REVENUES	\$399,462	\$302,196	\$241,786	\$543,982	\$222,054	\$222,054	\$444,108
EXPENDITURES							
Salaries	\$231,108	\$121,968	\$129,070	\$251,038	\$116,000	\$116,000	\$232,000
Benefits	95,197	52,657	57,162	109,819	46,175	46,175	92,350
Supplies	13,326	8,525	8,525	17,050	8,592	8,592	17,184
Other Services & Charges	59,831	119,046	47,029	166,075	51,287	51,287	102,574
TOTAL OPERATING EXPENDITURES	\$399,462	\$302,196	\$241,786	\$543,982	\$222,054	\$222,054	\$444,108
STAFFING LEVELS							
Comm Dev/Park Director	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Assistant Comm Dev Director	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Associate Planner	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Office Coordinator	0.30	0.30	0.30	0.30	0.30	0.30	0.30
TOTAL STAFFING LEVELS	1.70	1.70	1.70	1.70	1.20	1.20	1.20

PARKS & RECREATION

Community Development Department (CDD) is over building, planning, parks maintenance, recreation, and building maintenance. CDD provides extensive support to the Parks Board and the Borst Home Committee.

The Recreation Division offers a variety of programs and activities for all ages. Recreation also works closely with non-profit groups that provide sporting activities like Centralia Little League, Twin Cities Babe Ruth, Centralia Girls Softball Association, Centralia Youth Wrestling, and Centralia Youth Soccer.

Parks Maintenance Division is responsible for the care and maintenance of all city parks, parks buildings, athletic fields, and Historic Borst Home/School. In all, the Division is responsible to care for over 240 acres of public space.



PARKS & RECREATION - TOTAL (103)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Recreation	\$130,763	\$62,177	\$81,927	\$144,104	\$55,000	\$55,000	\$110,000
Outdoor Pool	750	1,200	1,200	2,400	1,200	1,200	2,400
Park Maintenance	69,676	75,250	60,604	135,854	64,200	65,367	129,567
Summerfest	54,390	39,754	32,500	72,254	35,000	35,000	70,000
Tax/Misc Revenue							
Required	2,100,535	947,827	1,111,770	2,059,597	1,014,731	978,564	1,993,295
TOTAL OPERATING REVENUES	\$2,356,114	\$1,126,208	\$1,288,001	\$2,414,208	\$1,170,131	\$1,135,131	\$2,305,262
EXPENDITURES							
Salaries	\$759,308	\$477,795	\$488,981	\$966,776	\$411,100	\$411,100	\$822,200
Benefits	364,035	200,880	200,809	401,689	181,975	181,975	363,950
Supplies	229,760	100,900	139,867	240,767	139,868	104,868	244,736
Other Services & Charges	679,101	336,632	436,828	773,460	427,188	427,188	854,376
Intergovernmental	41,875	0	0	0	0	0	0
Interfund	87,915	10,000	21,515	31,515	10,000	10,000	20,000
Capital Outlay	194,120	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$2,356,114	\$1,126,208	\$1,288,001	\$2,414,208	\$1,170,131	\$1,135,131	\$2,305,262
STAFFING LEVELS							
Comm Dev/Park							
Director	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Recreation Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Park							
Mechanic/Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Park Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	4.35	4.35	4.35	4.35	3.35	3.35	3.35

PARKS & RECREATION - ADMINISTRATION (103.571.300)**BUDGET SUMMARY**

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
EXPENDITURES							
Salaries	\$71,874	\$49,136	\$52,260	\$101,396	\$54,000	\$54,000	\$108,000
Benefits	24,044	17,898	18,765	36,663	19,230	19,230	38,460
Supplies	168	417	1,000	1,417	1,000	1,000	2,000
Other Services & Charges	211,689	82,269	122,880	205,149	122,881	122,881	245,762
Interfund	76,000	10,000	10,000	20,000	0	0	0
Capital Outlay	0	0	0	0	10,000	10,000	20,000
TOTAL OPERATING EXPENDITURES	\$383,775	\$159,720	\$204,905	\$364,625	\$207,111	\$207,111	\$414,222
STAFFING LEVELS							
Comm Dev/Park Director	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Office Coordinator	0.20	0.10	0.10		0.10	0.10	0.10
TOTAL STAFFING LEVELS	0.55	0.45	0.45	0.35	0.45	0.45	0.45

The Administration Division coordinates all aspects of the department, receiving advisory input from the Parks & Recreation Advisory Board. Functions include planning, policy formulation and implementation, staff development and leadership, budget development and financial monitoring and accountability. This budget includes the transfer that supports the costs of the indoor pool.

PARKS & RECREATION - RECREATION (103.571.400)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Youth Sports	\$2,615	\$1,225	\$26,000	\$27,225	\$20,000	\$20,000	\$40,000
Youth Tourney	3,904	0	0	0	0	0	0
Youth Arts & Crafts	3,390	2,520	0	2,520	0	0	0
Adult Sports	35,373	25,090	36,500	61,590	35,000	35,000	70,000
Adult Tourneys	185	813	0	813	0	0	0
Family Activities	226	615	0	615	0	0	0
Other Rec-Players Fees	60,893	12,514	0	12,514	0	0	0
Equipment Rental	3,255	1,400	1,427	2,827	0	0	0
Tax/Misc Revenue							
Required	165,428	79,023	123,110	202,134	63,821	63,821	127,642
TOTAL OPERATING REVENUES	\$296,191	\$141,200	\$205,037	\$346,237	\$118,821	\$118,821	\$237,642
EXPENDITURES							
Salaries	\$153,179	\$81,404	\$98,956	\$180,360	\$32,400	\$32,400	\$64,800
Benefits	58,602	33,522	36,636	70,158	16,975	16,975	33,950
Supplies	25,264	7,825	17,527	25,352	17,527	17,527	35,054
Other Services & Charges	59,146	18,449	51,918	70,367	51,919	51,919	103,838
TOTAL OPERATING EXPENDITURES	\$296,191	\$141,200	\$205,037	\$346,237	\$118,821	\$118,821	\$237,642
STAFFING LEVELS							
Recreation Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	0.00	0.00	0.00

The Recreation Division provides and facilitates a wide variety of recreation activities and community special events. It organizes and promotes youth and adult activities (fast pitch tournaments, adult slow-pitch leagues, youth and adult basketball tournaments). It provides soccer camps, tennis lessons, quarterback/receiver camps, baseball hitting and pitching clinics.

Recreation staff schedule and coordinate a variety of tournaments for Borst Park and the Centralia Sports Complex.

Staff also schedule park rental facilities including Borst Park kitchens, picnic shelters and the Train Depot multi-purpose room. Special events are Arts Jamboree, Summerfest and Annual Tree Lighting Ceremony. Support is also provided for Centralia to Chehalis and the Seattle to Portland bike rides.

PARKS & RECREATION - AQUATICS (103.576.200)**BUDGET SUMMARY**

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Pool Building Rental	\$750	\$1,200	\$1,200	\$2,400	\$1,200	\$1,200	\$2,400
Grant Funding	273,708	0	0	0	0	0	0
Tax/Misc Revenue							
Required	66,542	60,300	40,496	100,796	40,497	40,497	80,994
TOTAL OPERATING REVENUES	\$341,000	\$61,500	\$41,696	\$103,196	\$41,697	\$41,697	\$83,394
EXPENDITURES							
Supplies	\$1,924	\$3,000	\$3,057	\$6,057	\$3,057	\$3,057	\$6,114
Other Services & Charges	23,544	28,000	38,639	66,639	38,640	38,640	77,280
Capital Outlay	273,708	0	0	0	0	0	0
Intergovernmental	41,825	30,500	0	30,500	0	0	0
TOTAL OPERATING EXPENDITURES	\$341,000	\$61,500	\$41,696	\$103,196	\$41,697	\$41,697	\$83,394
STAFFING LEVELS							
Temporary Full Time	Temp F/T	Temp F/T	Temp F/T	Temp F/T	Temp F/T	Temp F/T	Temp F/T

With the 2012 closing of the Outdoor Pool, this budget provides funds to maintain safety items and for planned costs of splash pad.

PARKS & RECREATION - MAINTENANCE (103.576.800)**BUDGET SUMMARY**

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Maintenance-Light dept	\$27,128	\$15,000	\$15,300	\$30,300	\$0	\$0	\$0
Field Rent	14,985	16,000	16,320	32,320	16,400	16,712	33,112
Kitchen/Park Rent	87,924	42,200	28,764	70,964	45,000	45,855	90,855
Park Complex Concession	3,752	1,800	0	1,800	2,800	2,800	5,600
Tax/Misc Revenue Required	1,390,258	681,645	654,502	1,336,147	699,790	663,623	1,363,413
TOTAL OPERATING REVENUES	\$1,524,297	\$756,895	\$715,106	\$1,472,001	\$763,990	\$728,990	\$1,492,980
OPERATING EXPENDITURES							
Salaries	\$534,256	\$347,255	\$298,537	\$645,792	\$324,700	\$324,700	\$649,400
Benefits	281,389	149,460	160,569	310,028	145,770	145,770	291,540
Supplies	197,511	89,202	110,000	199,202	115,227	80,227	195,454
Other Services & Charges	336,765	170,977	135,000	305,977	178,293	178,293	178,293
Interfund	11,915	0	11,000	11,000	0	0	0
Capital Outlay	162,463	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,524,297	\$756,895	\$715,106	\$1,472,000	\$763,990	\$728,990	\$1,314,687
STAFFING LEVELS							
Park Mechanic/Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Park Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	3.00	3.00	3.00	3.00	3.00	3.00	3.00

The Parks Maintenance Division operates and maintains the City's 240 acres of parks and grounds and over 114,000 square feet of building space. The division cleans and repairs the Timberland Regional Library, Train Depot, City Hall and Borst Home.

Staff maintains the multi-purpose fields at the Sports Complex and the Borst Park to assure the fields remain in high quality condition and are prepared for game play.

The city is able to keep costs at a minimum with the close cooperation and assistance of the Centralia College, the Centralia School District and numerous other non-profit organizations, which donate time, finances and assist in preparing fields.

PARKS & RECREATION - SUMMERFEST (103.573.900)**BUDGET SUMMARY**

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Event Admissions	\$44,797	\$25,708	\$30,000	\$55,708	\$30,000	\$30,000	\$60,000
Contributions	6,213	10,666	2,500	13,166	5,000	5,000	10,000
Tax/Misc Revenue Required	3,797	0	144	144	3,512	3,512	7,024
TOTAL OPERATING REVENUES	\$58,187	\$39,754	\$32,644	\$72,398	\$38,512	\$38,512	\$77,024
EXPENDITURES							
Supplies	\$6,650	\$2,681	\$3,057	\$5,738	\$3,057	\$3,057	\$6,114
Other Services & Charges	51,082	32,754	29,587	62,340	35,455	35,455	70,910
Intergovernmental	455	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$58,187	\$35,435	\$32,644	\$68,079	\$38,512	\$38,512	\$77,024

The City sponsors the 4th of July celebration which includes a breakfast at Borst park, park activities and games, parade, demolition derby, and fireworks. This budget provides for supplies and services needed for the celebration and is fully funded with contributions, admissions and vendor fees.

LIBRARY

LIBRARY (104) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Tax/Misc Revenue Required	\$87,126	\$78,371	\$52,077	\$130,448	\$53,000	\$53,000	\$106,000
TOTAL OPERATING REVENUES	\$87,126	\$78,371	\$52,077	\$130,448	\$53,000	\$53,000	\$106,000
EXPENDITURES							
Supplies	\$7,631	\$3,894	\$4,878	\$8,772	\$5,000	\$5,000	\$10,000
Other Services & Charges	79,256	38,119	47,199	85,318	48,000	48,000	96,000
Intergovernmental	239	0	0	0	0	0	0
Capital Outlay	0	36,357	0	36,357	0	0	0
TOTAL OPERATING EXPENDITURES	\$87,126	\$78,371	\$52,077	\$130,448	\$53,000	\$53,000	\$106,000

The Centralia Timberland Library is a partnership of the City of Centralia and the Timberland Regional Library. The City owns and maintains the building while the Regional Library provides staff, books, magazines, audio-visual materials and electronic information resources.

The Library provides diverse and easily accessible information to all ages. Print and non-print material and access to the internet encourage the free flow of ideas to educate, inform, enrich and entertain Centralia residents.

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OTHER GOVERNMENTAL FUNDS

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OTHER GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (1XX)

To account for the proceeds for specific revenue sources that are legally restricted to expenditures for specific purposes.

DEBT SERVICE FUNDS (2XX)

To account for financial resources that are restricted, committed or assigned to expenditures for principal, interest, and related costs on general long-term debt.

CAPITAL PROJECT FUNDS (3XX)

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

EXPENSE SUMMARY

OTHER GOVERNMENTAL FUNDS

Special Revenue, Debt Service and Capital Projects Funds

EXPENDITURE BUDGET SUMMARY

Department	2017-2018	2019	2020	2019-2020	2021	2022	2021-2022	Difference	
	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	19/20 to 21/22	
								Amount	% Chg
STREET	2,776,517	1,332,944	1,344,295	2,677,239	1,099,543	1,095,145	2,194,688	(482,551)	-18.0%
PATHS & TRAILS	0	1,740	11,943	13,683	0	0	0	(13,683)	-100.0%
REPAIR & DEMOLITION	12,073	4,700	16,127	20,827	10,000	10,522	20,522	(305)	-1.5%
PARK IMPROVEMENT	19,240	0	0	0	0	0	0	0	N/A
STADIUM	252,355	191,060	267,100	458,160	174,356	171,282	315,638	(142,522)	-31.1%
CONFISCATIONS/SEIZURES	620,240	145,000	145,000	290,000	100,000	100,000	200,000	(90,000)	-31.0%
INDOOR POOL	37	0	120,000	130,000	10,000	10,000	20,000	(110,000)	-84.6%
DEPOT FUND	720,482	106,450	46,450	152,900	36,200	35,250	71,450	(81,450)	-53.3%
LEOFF 1 OPEB TRUST FUND	0	0	237,500	237,500	237,500	253,500	491,000	253,500	106.7%
BORST PARK CONSTRUCTION	240,005	173,600	50,600	224,200	50,600	50,600	101,200	(123,000)	-54.9%
BORST HOME	502	2,000	1,000	3,000	1,000	1,000	2,000	(1,000)	-33.3%
WASHINGTON LAWN CEMETERY	0	27,238	0	27,238	0	0	0	(27,238)	-100.0%
LANDFILL CLOSURE	307,661	25,000	0	25,000	0	0	0	(25,000)	-100.0%
LANDFILL OPERATING TRUST	302,969	0	0	0	0	0	0	0	N/A
TRANSPORTATION BENEFIT FUND	349,198	667,982	592,000	1,256,013	1,185,427	660,000	1,845,427	589,414	46.9%
24/7 SOBRIETY FUND	0	47,000	39,948	86,948	35,000	40,000	75,000	(11,948)	-13.7%
DEBT SERVICE FUND	288,182	131,230	126,984	258,214	131,492	127,246	258,738	524	0.2%
2019 STREETScape/FOX THEATRE D	275,198	204,277	265,900	470,177	269,400	267,400	536,800	66,623	14.2%
CAPITAL PROJECTS	303,716	306,401	249,509	555,910	2,269,169	260,000	2,529,169	1,973,259	355.0%
ENERGY EFFICIENCY CAP PROJ	474,835	170	15,000	15,170	15,000	15,000	30,000	14,830	97.8%
FLOOD CAPITAL PROJECTS	475,861	217,996	2,000,000	2,217,996	2,318,200	0	2,318,200	100,204	4.5%
2019 STREETScape/FOX THEATRE PR	0	1,120,465	3,000,000	4,120,465	3,006,000	0	3,006,000	(1,114,465)	-27.0%
FIREMEN'S PENSION TRUST	42,866	42,372	28,000	70,372	28,000	43,000	71,000	628	0.9%
TOTAL EXPENDITURES	7,461,937	4,747,624	8,557,356	13,311,011	10,976,887	3,139,945	14,086,832	775,820	5.8%

STREET FUND

The mission of the street department is to maintain and improve the City's transportation network of streets and sidewalks to promote public safety by ensuring that the traffic control signs and signals are functional and meet the applicable standards and to support community events.



2019-2020 Accomplishments

- Replaced 1/2 of all street name signs (877)
- Chip sealed 6.21 lane miles
- Blade patched 8.7 lane miles

2021—2022 Goals

- Continue blade patching
- Continue chip sealing
- Maintain all street painting (fog lines, center lines, curb, crosswalks, RR etc.)



STREET FUND (101)

BUDGET SUMMARY

	Amended 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Beginning Fund Balance Used	\$18,032	\$206,393	\$204,225	\$410,618	\$0	\$0	\$0
Sales Tax Optional	622,000	313,040	318,988	632,028	323,789	323,789	\$647,578
Franchise Fee - Sanitation	360,000	180,000	180,000	360,000	180,000	180,000	\$360,000
Grants	0	0	0	0	0	0	\$0
Multimodal Transportation	23,000	23,543	23,990	47,533	23,000	23,000	\$46,000
Motor Vehicle Fuel Tax - Unreserved	712,500	374,126	381,234	755,360	267,408	267,408	\$534,816
Space/Facilities Rent	466,300	225,000	225,000	450,000	243,000	243,000	\$486,000
Charges For Services	0	10,000	10,000	20,000	230,000	230,000	\$460,000
Interest Earnings	1,410	842	858	1,700	1,500	1,500	\$3,000
Other Financing Sources	0	0	0	0	0	0	\$0
Miscellaneous Revenue	63,264	0	0	0	0	0	\$0
Operating Transfers In	110,000	0	0	0	0	0	\$0
TOTAL OPERATING REVENUES	\$2,376,506	\$1,332,944	\$1,344,295	\$2,677,239	\$1,268,697	\$1,268,697	\$2,537,394
EXPENDITURES							
Salaries	\$857,755	\$448,842	\$448,842	\$897,684	\$416,569	\$416,569	833,138
Benefits	478,363	230,899	230,899	461,798	215,554	215,554	431,108
Supplies	361,447	186,087	189,623	375,710	184,750	184,750	369,500
Other Services & Charges	465,035	200,162	203,965	404,127	261,495	262,797	524,292
Interfund	411,969	265,914	270,966	536,880	11,975	11,975	\$23,950
Intergovernmental	3,450	0	0	0	0	0	\$0
Capital Outlay	198,498	1,040	0	1,040	9,200	3,500	\$12,700
TOTAL OPERATING EXPENDITURES	\$2,776,517	\$1,332,944	\$1,344,295	\$2,677,239	\$1,099,543	\$1,095,145	\$2,194,688
STAFFING LEVELS							
Equipment Operator II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ST/ER/SW Ops Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Street/Storm Technician	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Lead Operator II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Administration	0.98	0.98	0.98	0.98	0.98	0.98	0.98
Civil Engineering	0.40	0.40	0.40	0.40	0.40	0.40	0.40
TOTAL STAFFING LEVELS	6.63	6.63	6.63	6.63	6.63	6.63	6.63

PATHS & TRAILS FUND

PATHS & TRAILS FUND (104) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$11,617	\$2,234	\$4,606	\$2,234	\$7,008	\$8,780	\$7,008
OPERATING REVENUES							
Miscellaneous Revenue	\$720	\$800	\$800	\$1,600	\$200	\$800	\$1,000
Operating Transfers In	3,580	1,572	1,602	3,174	1,572	1,602	3,174
TOTAL OPERATING REVENUES	\$4,300	\$2,372	\$2,402	\$4,774	\$1,772	\$2,402	\$11,182
EXPENDITURES							
Other Services & Charges	\$13,683	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$13,683	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$2,234	\$4,606	\$7,008	\$7,008	\$8,780	\$11,182	\$11,182

The Paths & Trails fund was established by Ordinance #1669 to account for the required expenditures of at least .42 percent of the revenue received from the gas tax as stipulated in Chapter 47.30 RCW. The revenue must be spent on special pedestrian, equestrian or bicycle paths.

To ensure proper accounting, the monies are transferred into the Paths & Trails Fund from the Street Fund. Each yearly allocation must be expended within 10 years.

REPAIR & DEMOLITION FUND

REPAIR & DEMOLITION FUND (106) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$31,303	\$20,376	\$24,432	\$20,376	\$19,265	\$14,590	\$9,491
OPERATING REVENUES							
Miscellaneous Revenue	\$127	\$127	\$230	\$357	\$200	\$200	\$400
Operating Transfers In	9,773	5,073	5,125	10,198	5,125	5,222	10,347
TOTAL OPERATING REVENUES	\$9,900	\$5,200	\$5,355	\$10,555	\$5,325	\$5,422	\$10,747
EXPENDITURES							
Other Services & Charges	\$20,827	1,144	\$10,522	\$11,666	\$10,000	\$10,522	\$20,522
Intergovernmental Charges	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$20,827	\$1,144	\$10,522	\$11,666	\$10,000	\$10,522	\$20,522
ENDING FUND BALANCE	\$20,376	\$24,432	\$19,265	\$19,265	\$14,590	\$9,491	\$9,491

Funds are set aside to assist with Code Enforcement activities and for taxes on a property under this program. It is funded by a transfer from the General Fund.

PARK IMPROVEMENT FUND

PARK IMPROVEMENT FUND (108) BUDGET SUMMARY

	Amended 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$13,106	\$14,606	\$14,756	\$14,606	\$14,906	\$15,056	\$14,906
OPERATING REVENUES							
Taxes	\$0	\$0	\$0	0	\$0	\$0	\$0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Rev	0	0	0	0	0	0	0
Rentals from Facilities	0	0	0	0	0	0	\$0
Miscellaneous							
Revenue	0	150	150	300	150	150	300
Operating Transfers In	1,500	0	0	0	0	0	0
Other Financing							
Sources	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,500	\$150	\$150	\$300	\$150	\$150	\$300
EXPENDITURES							
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	14,606	14,756	14,906	14,906	15,056	15,206	15,206

The Park Improvement Fund was created in 1997 to consolidate numerous funds. Revenues received are used solely for park improvements.

STADIUM FUND

STADIUM FUND (109) BUDGET SUMMARY

	Amended 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$467,626	\$390,966	\$263,906	\$390,966	\$250,000	\$198,644	\$250,000
OPERATING REVENUES							
Taxes	\$378,000	\$200,000	\$200,000	\$400,000	\$120,000	\$130,000	\$250,000
Miscellaneous Revenue	3,500	3,000	3,000	6,000	3,000	3,000	6,000
TOTAL OPERATING REVENUES	\$381,500	\$203,000	\$203,000	\$406,000	\$123,000	\$133,000	\$256,000
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$10,000
Benefits	0	0	0	0	0	0	0
Supplies	0	0	0	0	10,000	10,000	20,000
Other Services & Charges	271,100	189,000	75,846	264,846	0	0	0
Debt Principal	94,060	90,000	90,000	180,000	94,608	95,844	190,452
Debt Interest	38,000	51,060	51,060	102,120	64,748	60,438	125,186
TOTAL OPERATING EXPENDITURES	\$458,160	\$330,060	\$216,906	\$546,966	\$174,356	\$171,282	\$345,638
ENDING FUND BALANCE	\$390,966	\$263,906	\$250,000	\$250,000	\$198,644	\$160,362	\$160,362

The Stadium Fund receives both the 2% basic and 2% special hotel/motel tax. The funds may be used for tourism promotion, including funding the operation of special events and festivals designed to attract tourists, for the acquisition of tourism-related facilities and the operation of tourism-related facilities that are owned by a public entity or nonprofit organization. Annual accountability reports on the use of funds are required for festivals, special events, and tourism-related facilities owned by 501(c)(3) or 501(c)(6) nonprofit organizations.

The authorizing legislation was updated in 2013 and preserved most prior uses. For 2019, the City proposes to award \$189,000 in lodging tax grants for tourism promotion in addition to funds allocated to pay annual debt service of \$140,060 on the 2010 Limited General Obligation bonds issued for the City's portion of the Lewis County Sports Complex. This fund retains a minimum of two years' debt service requirements due to the volatile nature of hotel/motel taxes.

CONFISCATIONS & SEIZURES FUND

CONFISCATIONS & SEIZURES FUND (111) BUDGET SUMMARY

	Amended 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$100,242	\$94,778	\$98,500	\$94,778	\$77,000	\$77,050	\$77,000
OPERATING REVENUES							
Miscellaneous Revenue	\$284,536	\$100,050	\$100,100	\$200,150	\$100,050	\$100,100	\$200,150
Operating Transfers In	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$284,536	\$100,050	\$100,100	\$200,150	\$100,050	\$100,100	\$200,150
OPERATING EXPENDITURES							
Salaries & Wages	\$10,000	\$5,000	\$5,000	\$10,000	\$5,000	\$5,000	\$10,000
Benefits	0	0	0	0	1,700	1,700	3,400
Supplies	33,600	10,000	10,000	20,000	10,000	10,000	20,000
Other Services & Charges	98,200	56,550	76,550	133,100	56,550	56,622	113,172
Operating Transfers Out	0	0	0	0	0	0	0
Capital Outlay	148,200	24,778	30,050	54,828	26,750	26,678	53,428
TOTAL OPERATING EXPENDITURES	\$290,000	\$96,328	\$121,600	\$217,928	\$100,000	\$100,000	\$200,000
ENDING FUND BALANCE	\$94,778	\$98,500	\$77,000	\$77,000	\$77,050	\$77,150	\$77,150

Confiscated or seized funds are restricted exclusively for expansion of law enforcement activity related to controlled substances. They must be accounted for separately and may not be used to supplant existing funding sources. The State receives 10% of such seizure funds.

INDOOR POOL FUND

INDOOR POOL FUND (114) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$61,101	\$102,679	\$103,679	\$102,679	\$104,679	\$105,679	\$104,679
OPERATING REVENUES							
Miscellaneous Revenue	\$0	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$2,000
Operating Transfers In	171,578	10,000	10,000	20,000	10,000	10,000	\$20,000
TOTAL OPERATING REVENUES	\$171,578	\$11,000	\$11,000	\$22,000	\$11,000	\$11,000	\$22,000
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Other Services & Charges	130,000	10,000	10,000	20,000	10,000	10,000	20,000
Intergovernmental Charges	0	0	0	0	0	0	0
Debt Principal	0	0	0	0	0	0	0
Debt Interest	0	0	0	0	0	0	0
Inter Fund Charges	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$130,000	\$10,000	\$10,000	\$20,000	\$10,000	\$10,000	\$20,000
ENDING FUND BALANCE	\$102,679	\$103,679	\$104,679	\$104,679	\$105,679	\$106,679	\$106,679

Per a Cooperative Operations Agreement for the Community Indoor Swimming Pool, both the City of Centralia and the Centralia School District are required annually to appropriate \$10,000 into their indoor pool funds.

The funds are available to cover necessary capital building and equipment costs and replacements. Thorbeckes, the operator of the pool, is responsible for all maintenance and for capital equipment and building costs up to \$10,000 per year. Any capital expenses beyond \$10,000 are shared equally by the City and School District, provided the expenses are reasonably necessary for the continued operation of the indoor pool.

DEPOT FUND

DEPOT FUND (115) BUDGET SUMMARY

	Amended 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$0	\$0	\$0	\$0	\$3,250	\$3,300	\$3,250
OPERATING REVENUES							
Miscellaneous Revenue	\$0	\$15,000	\$49,700	\$64,700	\$36,250	\$36,250	\$72,500
Operating Transfers In	\$0	91,450	0	91,450	0	0	\$0
TOTAL OPERATING REVENUES	\$0	\$106,450	\$49,700	\$156,150	\$36,250	\$36,250	\$75,750
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0			\$0
Supplies	0	1,150	1,150	2,300	1,000	1,000	\$2,000
Other Services & Charges	0	45,300	45,300	90,600	35,200	35,250	\$70,450
Intergovernmental Charges	0	0	0	0	0	0	\$0
Operating Transfers Out	0	0	0	0	0	0	\$0
Capital Outlay	0	60,000	0	60,000		0	\$0
TOTAL OPERATING EXPENDITURES	\$0	\$106,450	\$46,450	\$152,900	\$36,200	\$36,250	\$70,450
ENDING FUND BALANCE	\$0	\$0	\$3,250	\$3,250	\$3,300	\$3,300	3,300

LEOFF I OPEB TRUST FUND

LEOFF 1 OPEB TRUST FUND (116) BUDGET SUMMARY

	Amended 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$0	\$0	\$0	\$0	\$475,611	\$483,111	\$475,611
OPERATING REVENUES							
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$15,000
Operating Transfers In	0	0	713,111	713,111	237,500	238,500	\$476,000
TOTAL OPERATING REVENUES	\$0	\$0	\$713,111	\$713,111	\$245,000	\$246,000	\$966,611
EXPENDITURES							
Benefits	\$0	\$0	\$237,500	\$237,500	\$237,500	\$238,500	\$476,000
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$237,500	\$237,500	\$237,500	\$253,500	\$491,000
ENDING FUND BALANCE	\$0	\$0	\$475,611	\$475,611	\$483,111	\$475,611	\$475,611

The LEOFF 1 OPEB Trust fund was established to fund the costs associated with medical and long term care costs of LEOFF1 retirees. Costs include supplemental insurance, copays and associated costs of administering the program

BORST PARK CONSTRUCTION FUND

BORST PARK CONSTRUCTION FUND (124) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$128,182	\$125,782	\$8,382	\$125,782	\$13,982	\$19,582	\$13,982
OPERATING REVENUES							
Rentals from Facilities	\$114,200	\$51,200	\$51,200	\$102,400	\$51,200	\$51,200	\$102,400
Miscellaneous Revenue	5,200	5,000	5,000	10,000	5,000	5,000	\$10,000
Operating Transfers In	0	0	0	0	0	0	\$0
TOTAL OPERATING REVENUES	\$119,400	\$56,200	\$56,200	\$112,400	\$56,200	\$56,200	\$112,400
EXPENDITURES							
Supplies	\$60,600	\$20,000	\$20,000	\$40,000	\$20,000	\$20,000	\$40,000
Other Services & Charges	61,200	30,600	30,600	61,200	30,600	30,600	\$61,200
Intergovernmental Charges	0	0	0	0	0	0	\$0
Capital Outlay	0	123,000	0	123,000	0	0	\$0
TOTAL OPERATING EXPENDITURES	\$121,800	\$173,600	\$50,600	\$224,200	\$50,600	\$50,600	\$101,200
ENDING FUND BALANCE	\$125,782	\$8,382	\$13,982	\$13,982	\$19,582	\$25,182	\$25,182

The Borst Park Construction Fund is supported by user fees from community sport groups and through a lease arrangement with Thorbeckes. Contributions for the Borst Park Christmas Light Show allow purchase of displays.

BORST HOME FUND

BORST HOME FUND (125) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$5,180	\$3,290	\$2,790	\$3,290	\$2,290	\$1,790	\$2,290
OPERATING REVENUES							
Miscellaneous Revenue	\$1,110	\$500	\$500	\$1,000	\$500	\$500	\$1,000
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES	\$1,110	\$500	\$500	\$1,000	\$500	\$500	\$1,000
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0	\$0
Supplies	2,500	500	500	1,000	500	500	\$1,000
Other Services & Charges	500	500	500	1,000	500	500	\$1,000
Intergovernmental Charges	0	0	0	0	0	0	\$0
TOTAL OPERATING EXPENDITURES	\$3,000	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$2,000
ENDING FUND BALANCE	\$3,290	\$2,790	\$2,290	\$2,290	\$1,790	\$1,290	\$1,290

The historic Borst Home is maintained by donations from the community. The Borst Home and one-room schoolhouse are open to the public for tours. Donations are also held in this account to support relocation of the Fort Borst Blockhouse near the Borst Home.

WASHINGTON LAWN CEMETERY TRUST FUND

WASHINGTON LAWN CEMETERY TRUST FUND (130) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$2,380	\$2,380	\$2,410	\$4,790	\$2,440	\$2,490	\$4,930
OPERATING REVENUES							
Intergovernmental Rev	\$0	\$27,238	\$0	\$27,238	\$0	\$0	\$0
Miscellaneous Revenue	0	30	30	60	50	50	100
TOTAL OPERATING REVENUES	\$0	\$27,268	\$30	\$27,298	\$50	\$50	\$100
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0	\$0
Supplies	0	0	0	0	0	0	\$0
Other Services & Charges	0	12,000	0	12,000	0	0	0
Capital Outlay	0	15,238	0	15,238	0	0	0
TOTAL OPERATING EXPENDITURES	\$0	\$27,238	\$0	\$27,238	\$0	\$0	\$0
ENDING FUND BALANCE	\$2,380	\$2,410	\$2,440	\$2,440	\$2,490	\$2,540	\$2,540

Washington Lawn Cemetery, which is located at the corner of Washington and Maple Streets, is operated and maintained by the Centralia Parks Department. There are no new lots being sold, but maintenance and opening and closing activities continue throughout the year.

LANDFILL CLOSURE FUND

LANDFILL CLOSURE FUND (131) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES							
Salaries	\$0	N/A	N/A	\$0	N/A	N/A	\$0
Benefits	0	N/A	N/A	0	N/A	N/A	0
Supplies	0	N/A	N/A	0	N/A	N/A	0
Other Services & Charges	25,000	N/A	N/A	0	N/A	N/A	0
Intergovernmental	0	N/A	N/A	0	N/A	N/A	0
Capital Outlay	0	N/A	N/A	0	N/A	N/A	0
TOTAL OPERATING EXPENDITURES	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
STAFFING LEVELS							
Remote Systems							
Technician	0.00	N/A	N/A	0.00	N/A	N/A	0.00
Utilities Administration	0.00	N/A	N/A	0.00	N/A	N/A	0.00
TOTAL STAFFING LEVELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

This fund has been closed in 2017. transferred to Lewis County.

The Landfill Closure Fund was established to account for the expenditures of the closure and post closure care of the Centralia Landfill which closed and was covered in 1994. The financing for the post closure activities is through the Landfill Closure Trust.

The City Public Works Director oversees the monitoring operations at the landfill, the city has transitioned this activity back to the county and no longer will be budgeting this fund.

LANDFILL OPERATING TRUST FUND

LANDFILL OPERATING TRUST FUND (132) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Lewis County Disposal							
Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES							
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0

This fund has been closed in 2017. transferred to Lewis County.

The Landfill Operating trust was established to account for the assets of the closure and post closure care of the Centralia Landfill which closed and was covered in 1994. The financing for the post closure activities is through the Landfill Closure Trust. The City Public Works Director oversees the monitoring operations at the landfill, the city has transitioned this activity back to the county and no longer will be budgeting this fund.

TRANSPORTATION BENEFIT FUND

TRANSPORTATION BENEFIT FUND (140) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$146,359	\$520,000	\$504,018	\$520,000	\$564,018	\$555,091	\$564,018
OPERATING REVENUES							
Taxes	\$1,300,000	\$650,000	\$650,000	\$1,300,000	\$650,000	\$650,000	\$1,300,000
Intergovernmental Rev	0	0	0	0	494,500	0	494,500
Charges for Services	0	0	0	0	30,000	40,000	70,000
Miscellaneous Revenue	1,624	2,000	2,000	4,000	2,000	2,000	4,000
TOTAL OPERATING REVENUES	\$1,301,624	\$652,000	\$652,000	\$1,304,000	\$1,176,500	\$692,000	\$1,868,500
OPERATING EXPENDITURES							
Salaries & Wages	\$0	\$2,701	\$0	\$2,701	\$0	\$0	\$0
Benefits	0	1,268	0	1,268	0	0	0
Supplies	0	0	0	0	0	0	0
Other Services & Charges	510,000	321,039	260,000	581,039	260,000	260,000	520,000
Intergovernmental Charges	0	0	0	0	10,927	10,000	20,927
Debt Principal	0	0	0	0	0	0	0
Debt Interest	0	0	0	0	0	0	0
Inter Fund Charges	0	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
Capital Outlay	417,983	342,974	332,000	674,974	914,500	390,000	1,304,500
TOTAL OPERATING EXPENDITURES	\$927,983	\$667,982	\$592,000	\$1,259,982	\$1,185,427	\$660,000	\$1,845,427
NON-OPERATING REVENUES							
NON-OPERATING EXPENDITURES							
ENDING FUND BALANCE	\$520,000	\$504,018	\$564,018	\$564,018	\$555,091	\$587,091	\$587,091

Funds collected for the Transportation Benefit Fund are used to improve the streets within the city limits of Centralia. The .2% sales tax was approved by voters in the November 2015 General Election with a ten year sunset provision.

24/7 SOBRIETY FUND

24/7 SOBRIETY FUND (145) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$73,948	\$77,373	\$60,373	\$77,373	\$60,425	\$55,425	\$60,425
OPERATING REVENUES							
Charges for Services	\$47,000	\$30,000	\$40,000	\$70,000	\$30,000	\$40,000	\$70,000
Fines & Forfeits	0	0	0	0	0	0	0
Miscellaneous Revenue	3,525	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$50,525	\$30,000	\$40,000	\$70,000	\$30,000	\$40,000	\$70,000
OPERATING EXPENDITURES							
Salaries & Wages	\$13,046	\$13,046	\$10,000	\$23,046	\$13,046	\$10,000	\$23,046
Benefits	3,297	3,297	3,500	6,797	3,297	3,552	6,849
Supplies	1,200	1,000	1,000	2,000	1,000	1,000	2,000
Other Services & Charges	18,630	18,730	15,448	34,178	10,000	15,448	25,448
Intergovernmental Charges	10,927	10,927	10,000	20,927	7,657	10,000	17,657
TOTAL OPERATING EXPENDITURES	\$47,100	\$47,000	\$39,948	\$86,948	\$35,000	\$40,000	\$75,000
ENDING FUND BALANCE	\$77,373	\$60,373	\$60,425	\$60,425	\$55,425	\$55,425	\$55,425

This fund is used to account for fees and expenses of the 24/7 Sobriety program. Revenues come from fees collected from participants and expenses are solely related to administering the program.

DEBT SERVICE FUND

DEBT SERVICE FUND (201) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$262	\$262	(\$0)	\$262	\$288	\$26	\$288
OPERATING REVENUES							
Miscellaneous Revenue	\$49,652	\$16,195	\$13,272	29,467	\$16,195	\$13,272	29,468
Operating Transfers In	225,546	115,035	114,000	229,035	115,035	114,000	229,035
Other Financing Sources	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$275,198	\$131,230	\$127,272	\$258,502	\$131,230	\$127,272	\$258,503
OPERATING EXPENDITURES							
Debt Principal	220,000	110,000	110,000	220,000	110,000	110,000	220,000
Debt Interest	55,198	21,230	16,984	38,214	21,230	16,984	38,214
Inter Fund Charges	0	0	0	0	0	0	\$0
Operating Transfers Out	0	0	0	0	262	262	\$524
Capital Outlay	0	262	0	262	0	0	\$0
TOTAL OPERATING EXPENDITURES	\$275,198	\$131,492	\$126,984	\$258,476	\$131,492	\$127,246	\$258,738
ENDING FUND BALANCE	\$262	(\$0)	\$288	\$288	\$26	\$52	\$52

This fund was established to account for debt payment transactions on the \$1.1 million of 2013 Limited Tax General Obligation Bonds issued as partial funding for the City's Energy Efficiency projects.

The debt will be covered by transfers in from the departments and funds which achieve the energy cost savings resulting from the projects. Since the issue was for Qualified Energy Conservation Bonds with a maturity of ten years, this debt is partially subsidized by a federal interest credit. The first payment was paid in February 2014; the debt matures in August 2023.

2019 STREETSCAPE/FOX THEATRE DEBT SERVICE FUND

2019 STREETSCAPE/FOX THEATRE DEBT SERVICE FUND (202) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$128,346	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING REVENUES							
Miscellaneous Revenue	\$49,652	\$0	\$0	0	\$0	\$0	0
Operating Transfers In	225,546	204,277	265,900	470,177	269,400	267,400	536,800
Other Financing Sources	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$275,198	\$204,277	\$265,900	\$470,177	\$269,400	\$267,400	\$536,800
OPERATING EXPENDITURES							
Salaries & Wages	\$0	\$10,000	\$0	\$10,000	\$0	\$0	\$0
Benefits	0	3,500	0	3,500	0	0	0
Supplies	0	1,000	0	1,000	0	0	0
Other Services & Charges	0	15,448	0	15,448	0	0	0
Intergovernmental Charges	0	10,000	0	10,000	0	0	0
Debt Principal	220,000	80,000	130,000	210,000	140,000	145,000	285,000
Debt Interest	55,198	84,329	135,900	220,229	129,400	122,400	251,800
TOTAL OPERATING EXPENDITURES	\$275,198	\$204,277	\$265,900	\$470,177	\$269,400	\$267,400	\$536,800
NON-OPERATING REVENUES NON-OPERATING EXPENDITURES							
ENDING FUND BALANCE	\$128,346	\$0	\$0	\$0	\$0	(\$0)	(\$0)

This fund was established to account for debt payment transactions on the 2019 Streetscape Bonds.

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND (302) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$1,035,255	\$1,035,255	\$1,038,854	\$1,035,255	\$2,074,345	\$65,176	\$2,074,345
OPERATING REVENUES							
Taxes	\$425,000	\$300,000	\$250,000	\$550,000	\$250,000	\$250,000	\$500,000
Miscellaneous Revenue	6,000	10,000	10,000	20,000	10,000	10,000	20,000
TOTAL OPERATING REVENUES	\$431,000	\$310,000	\$260,000	\$570,000	\$260,000	\$260,000	\$520,000
OPERATING EXPENDITURES							
Debt Principal	\$277,412	\$145,101	\$145,099	\$290,200	\$255,273	\$109,156	\$364,429
Debt Interest	25,691	7,300	4,410	11,710	98,896	92,143	191,039
Inter Fund Charges	0	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
Capital Outlay	127,897	154,000	100,000	254,000	1,915,000	58,701	1,973,701
TOTAL OPERATING EXPENDITURES	\$431,000	\$306,401	\$249,509	\$555,910	\$2,269,169	\$260,000	\$2,529,169
REVENUES EXPENDITURES							
ENDING FUND BALANCE	\$1,035,255	\$1,038,854	\$1,049,345	\$1,049,345	\$65,176	\$65,176	\$65,176

The real estate excise tax that is levied on the sale of real property within the City of Centralia was first established by Ordinance #1623. The rate of tax imposed is 1/4 of 1% (REET 1) of the selling price of the real property. The monies collected must be spent solely on capital projects that are listed in the capital facilities plan element of the City's Comprehensive Plan. In 1996 the City Council added an additional 1/4 of 1% (REET 2) excise tax that may only be levied by cities that are required to or choose to plan under the Growth Management Act. Like REET 1 revenues, REET 2 revenues must be spent solely on capital projects that are listed in the capital facilities plan element of the City's comprehensive plan.

A portion of these funds have been committed to retiring the bonds used for the Downtown Streetscape Project. In 2013, the original 2001 Limited General Obligation Bonds were refinanced at lower interest rates and the commitment to debt service continues. The refunding bonds mature in December 2021. Several years debt service is maintained due to the volatility of REET revenues.

ENERGY EFFICIENCY CAPITAL PROJECTS FUND

ENERGY EFFICIENCY CAPITAL PROJECTS FUND (303) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$137,458	\$107,458	\$109,209	\$107,458	\$94,685	\$79,685	\$94,685
OPERATING REVENUES							
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	0	1,921	476	2,397	0	0	0
TOTAL OPERATING REVENUES	\$0	\$1,921	\$476	\$2,397	\$0	\$0	\$0
OPERATING EXPENDITURES							
Other Services & Charges	\$30,000	\$170	\$15,000	\$15,170	\$15,000	\$15,000	\$30,000
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$30,000	\$170	\$15,000	\$15,170	\$15,000	\$15,000	\$30,000
ENDING FUND BALANCE	\$107,458	\$109,209	\$94,685	\$94,685	\$79,685	\$64,685	\$64,685

This fund was established to account for the transactions on the Energy Efficiency Projects: improvements at the Train Depot, at Borst Park, and street lights throughout the City of Centralia. Under the street light replacement portion of the project, over 1600 lights were changed to LED bulbs. The project was funded with a grant from the Department of Enterprise Services (DES), from rebates projected from Bonneville Power Authority and from proceeds of the \$1.1 million issue of Limited General Obligation bonds. As Qualified Energy Conservation Bonds (QECB), this bond issue receives an interest credit subsidy from the federal government.

Completion of the projects in 2015 will initiate a two year monitoring and evaluation of the energy savings process. Thereafter the fund is scheduled to be discontinued.

FLOOD CAPITAL PROJECTS FUND

FLOOD CAPITAL PROJECTS FUND (304) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING REVENUES							
Miscellaneous Revenue	\$3,601,500	\$217,996	\$2,000,000	\$2,217,996	\$2,318,200	\$0	\$2,318,200
TOTAL OPERATING REVENUES	\$3,601,500	\$217,996	\$2,000,000	\$2,217,996	\$2,318,200	\$0	\$2,318,200
OPERATING EXPENDITURES							
Capital Outlay	\$3,601,500	\$217,996	\$2,000,000	\$2,217,996	\$2,318,200	\$0	\$2,318,200
TOTAL OPERATING EXPENDITURES	\$3,601,500	\$217,996	\$2,000,000	\$2,217,996	\$2,318,200	\$0	\$2,318,200
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0

This fund was established to account for the transactions on future Flood Capital Projects which will be identified to utilize a portion of the mitigation monies due to the City from the Department of Transportation relating to the I-5 interchange construction. The City has until June 2016 to complete its projects with this source of financing. The major project was for design of the China Creek Project.

In October 2015 the City Council authorized acceptance of a \$900,000 grant from the Washington State Recreation and Conservation Office for the construction of Phase 1 of the China Creek Flood Reduction and Fish Habitat Enhancement Project. The city has since received a second Washington State Recreation and Conservation Office grant for Phase 2 planning and permitting for the China Creek Project.

In 2017, the Chehalis Basin Flood Authority and the Washington State Recreation and Conservation Office temporarily withdrew \$823,000 of the Phase 1 funds. These funds are expected to be returned when the State legislature passes a capital budget.

2019 STREETSCAPE/FOX THEATRE PROJECTS FUND (305)

2019 STREETSCAPE/FOX THEATRE PROJECTS FUND (305) BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$0	\$0	\$3,000,000	\$0	\$3,000,000	\$0	\$3,000,000
OPERATING REVENUES							
Miscellaneous Revenue	\$0	\$42,029	\$0	\$42,029	\$6,000	\$0	\$6,000
Other Financing Sources	0	4,078,436	0	4,078,436	0	0	\$0
TOTAL OPERATING REVENUES	\$0	\$4,120,465	\$0	\$4,120,465	\$6,000	\$0	\$6,000
OPERATING EXPENDITURES							
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	0	120,465	200,000	320,465	200,000	0	\$200,000
Intergovernmental Charges	0	0	0	0	0	0	\$0
Capital Outlay	0	1,000,000	2,800,000	3,800,000	2,806,000	0	\$2,806,000
TOTAL OPERATING EXPENDITURES	\$0	\$1,120,465	\$3,000,000	\$4,120,465	\$3,006,000	\$0	\$3,006,000
ENDING FUND BALANCE	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0

This fund was established to account for the transactions related to the 2019 Streetscape and Fox Theatre bond issue.

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FIDUCIARY FUNDS

FIREMEN’S PENSION TRUST FUND

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FIREMEN'S PENSION TRUST FUND

FIDUCIARY FUNDS (6XX): To account for assets held by a governmental unit in trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

The Firemen's Relief & Pension Fund was established to pay the City's portion of benefits to retired firefighters. On March 1, 1970 the Washington Law Enforcement Officers' and Firefighters' System (LEOFF) was established. However, every city maintaining a Firemen's Pension Fund retained the responsibility for all benefits payable to members who retired prior to that date. In addition, each city retained the responsibility for a portion of the benefits payable to members who were active on that date. These members are entitled to benefits under either the city's pension or the LEOFF, whichever is greater. If a city benefit is greater, the city must meet the cost of the excess of the city benefit over the LEOFF benefit.

Per RCW 41.16.060, the city is required, as part of its annual tax levy, to levy and place in the fund a tax of twenty-two and one half cents per thousand dollars of assessed value against all the taxable property of the city. However, if a report by a qualified actuary on the condition of the fund establishes that the whole or any part of said dollar rate is not necessary to maintain the actuarial soundness of the fund, the levy may be omitted or the whole or any part of said dollar rate may be levied and used for any other municipal purpose. Per the actuarial study dated January 1, 2000, contributions of \$131,000 and \$166,000 were made to the Pension Fund in 2000. With the many changes to pension standards, an actuarial study was performed in 2017 which has confirmed the fund remains fully funded as of January 1, 2017.

FIREMEN'S PENSION TRUST FUND (611)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BEGINNING FUND BALANCE	\$945,924	\$934,124	\$920,252	\$934,124	\$920,752	\$915,752	\$920,752
OPERATING REVENUES							
Taxes	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Rev	21,500	21,500	21,500	43,000	21,500	21,500	43,000
Miscellaneous Revenue	7,272	7,000	7,000	14,000	1,500	1,500	3,000
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES	\$49,772	\$28,500	\$28,500	\$57,000	\$23,000	\$23,000	\$46,000
OPERATING EXPENDITURES							
Benefits	\$49,572	\$28,372	\$28,000	\$56,372	\$28,000	\$28,000	\$56,000
Other Services & Charges	12,000	14,000	0	14,000	0	15,000	15,000
TOTAL OPERATING EXPENDITURES	\$61,572	\$42,372	\$28,000	\$70,372	\$28,000	\$43,000	\$71,000
ENDING FUND BALANCE	\$934,124	\$920,252	\$920,752	\$920,752	\$915,752	\$895,752	\$895,752
STAFFING LEVELS							
Duty Disability	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Service	8.00	8.00	8.00	8.00	8.00	8.00	8.00
TOTAL STAFFING LEVELS	11.00	11.00	11.00	11.00	11.00	11.00	11.00

The Firemen's Relief & Pension Fund was established to pay the City's portion of benefits to retired firefighters. On March 1, 1970 the Washington Law Enforcement Officers' and Firefighters' System (LEOFF) was established. However, every city maintaining a Firemen's Pension Fund retained the responsibility for all benefits payable to members who retired prior to that date. In addition, each city retained the responsibility for a portion of the benefits payable to members who were active on that date. These members are entitled to benefits under either the city's pension or the LEOFF, whichever is greater. If a city benefit is greater, the city must meet the cost of the excess of the city benefit over the LEOFF benefit.

Per RCW 41.16.060, the city is required, as part of its annual tax levy, to levy and place in the fund a tax of twenty-two and one half cents per thousand dollars of assessed value against all the taxable property of the city. However, if a report by a qualified actuary on the condition of the fund establishes that the whole or any part of said dollar rate is not necessary to maintain the actuarial soundness of the fund, the levy may be omitted or the whole or any part of said dollar rate may be levied and used for any other municipal purpose. Per the actuarial study dated January 1, 2000, contributions of \$131,000 and \$166,000 were made to the Pension Fund in 2000.

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PROPRIETARY FUNDS

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PROPRIETARY FUNDS

PROPRIETARY FUNDS (4XX): To account for the operations (a) normally financed and operated in a manner similar to private business enterprise s. if any activity's principal revenue source meets any of the following criteria it is required to be reported as an enterprise fund:

1. An activity finances with debt that is secured solely by the pledge of the net revenues from fees and charges for the activity.
2. Laws or regulations which require that the activity's costs of providing services, including capital costs be recovered with fees and charges rather than taxes or similar revenues
3. Pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs

INTERNAL SERVICE FUNDS (5XX): To account for financing of goods or services provided by one department or agency to another department s or agencies of the government unit, or other governmental units, on a cost-reimbursement basis.

EXPENSE SUMMARY

PROPRIETARY FUNDS

Enterprise and Internal Services Funds

EXPENDITURE BUDGET SUMMARY

Department	2017-2018	2019	2020	2019-2020	2021	2022	2021-2022	Difference	
	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	19/20 to 21/22	% Chg
CITY LIGHT	50,330,499	31,630,406	29,758,676	61,389,082	28,148,374	28,839,660	56,988,034	(4,401,048)	-7.2%
WATER	10,830,146	5,879,150	6,600,418	12,479,568	6,203,532	5,699,170	11,902,702	(576,866)	-4.6%
WASTEWATER	17,748,608	10,318,592	9,533,842	19,852,434	16,814,822	8,873,279	25,688,101	5,835,667	29.4%
STORM & SURFACE WATER	1,305,544	678,579	2,714,739	3,393,318	1,035,171	992,981	2,028,152	(1,365,166)	-40.2%
EQUIPMENT RENTAL	1,077,634	665,871	671,366	1,337,237	694,336	660,511	1,354,847	17,610	1.3%
INFORMATION SERVICES	698,467	628,444	959,863	1,588,307	777,212	769,212	1,546,424	(41,883)	-2.6%
TOTAL EXPENDITURES	81,990,898	49,801,042	50,238,904	100,039,946	53,673,447	45,834,813	99,508,260	(531,686)	-0.5%

CITY LIGHT

The City of Centralia passed a bond measure to establish Centralia City Light (CCL) in 1893, and CCL was successfully established in 1895 with the purchase of a generator. CCL owns and operates a complete electrical system consisting of the Yelm Hydro Project (YHP), a 69-kilovolt (kV) transmission system, and a City-wide 12.5-kV distribution system. The YHP was built in 1929-1930 and consists of a diversion dam, 9.1-mile canal with a 200' concrete flume, two 7-foot diameter penstocks, a powerhouse equipped with three hydro-electric generation turbines, a step-up substation, and a 26.2-mile transmission line. The project is capable of producing nearly 12 megawatts (MW) of clean and green hydro-electric power.

The power is generated at 2.4-kV and stepped up to 69-kV for transmission to the City's substation closest to City Light headquarters, the May Street Substation. Six substations, with over 30 distribution feeders, distribute power to over 10,000 customers in and around the City. The newest substation, the Salzer Substation was commissioned in the fall of 2020. CCL now has two earthquake resistant substations (Fords Prairie and Salzer) that are designed to survive the next Cascadia Subduction Zone earthquake.



Salzer transformer



Line crew with two booms

The YHP supplied 23.9% of the City's power requirements in the most recent complete year, 2019. Bonneville Power Administration (BPA) and Northwest Intergovernmental Energy Services (NIES) supply the remainder of the City's power requirements. The budgets of CCL and the YHP are reported separately for federal and state accounting purposes.

Goals

SAFETY

- City Light/Yelm (CCL-Y) promotes a culture of safety, consistent with the organizational philosophy that no job is so important and no service so critical that an employee must compromise their own safety to perform their job. Make use of excellent equipment and training to enhance employee performance.

OPERATIONAL EXCELLENCE

- CCL-Y constructs, designs, maintains, and operates distribution, generation, and transmission assets in a safe, cost effective, environmentally responsible and reliable manner.
- CCL-Y strives to optimize the value of personnel and physical assets, manage risk, and preserve the assets owned by its customer-owners.

CUSTOMER SERVICE

- Providing exceptional customer service to both internal and external customers is fundamental to CCL-Y's success. Services are continuously improved by maintaining a high level of knowledge regarding customer needs and preferences, identifying and tracking key-performance metrics, developing future programs/services, and enhancing relationships.

FISCAL RESPONSIBILITY

- CCL-Y maintains long-term financial stability by generating adequate cash flows, maintaining adequate capital and operational reserves, providing stable and competitive rates, and effectively managing financial risks. CCL-Y seeks continuous improvements in the efficiency and effectiveness of budgeting, financial reporting, and risk analysis.

2019-2020 Accomplishments

⇒ **Light—Salzer Substation**

- ⇒ Earthquake resistant design.
- ⇒ 43 MVA substation transformer, compatible with either 69-kV or 115-kV operation.
- ⇒ New substation will serve as the primary or backup power supply to several critical loads.

⇒ **Light— Salzer Transmission Line Construction**

- ⇒ Earthquake resistant design. Weathered-steel poles blend in with the environment.
- ⇒ Compatible with present 69-kV operation and future BPA upgrade to 115-kV operation.

⇒ **Yelm— Spillway #3 Erosion and Subsequent Recovery**

- ⇒ Heavy erosion around Spillway #3 was caused by a winter storm event in January 2019 that began when the Yelm transmission line tripped off at a time when canal debris was excessively thick.
- ⇒ The canal and debris it was carrying overflowed and entered the Spillway #3 underground spill pipe, blocking its flow. This caused water to exit the vent pipe and erode the slope.

CITY LIGHT FUND - TOTAL (401)
BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Beginning Fund Balance Used	\$3,177,670	\$2,584,846		\$2,584,846			\$0
Grants	227,841	140,000	140,000	280,000	140,000	140,000	280,000
Charges For Services	50,094,775	27,760,700	30,226,700	57,987,400	\$27,038,900	27,384,300	54,423,200
Fines & Forfeits	429,402	233,800	233,800	467,600	112,500	244,800	357,300
Interest Earnings	553,566	215,000	215,000	430,000	215,000	215,000	430,000
Bond Subsidy	322,258	161,000	161,000	322,000	0	0	0
Miscellaneous Revenue	734,495	224,300	0	224,300	64,692	64,692	129,384
Space/Facilities Rent	209,613	88,260	88,260	176,520	93,000	93,000	186,000
Other Financing Sources	25,000	12,500	0	12,500	17,000	0	17,000
Contributed Capital	427,023	210,000	210,000	420,000	210,000	210,000	420,000
TOTAL OPERATING REVENUES	\$56,201,644	\$31,630,406	\$31,274,760	\$62,905,166	\$27,891,092	\$28,351,792	\$56,242,884
OPERATING EXPENDITURES							
Salaries	\$6,678,212.5	\$3,909,878	\$4,217,502	\$8,127,380	\$4,353,443	\$4,275,392	\$8,628,835
Benefits	2,059,642	1,626,415	1,679,891	3,306,306	1,779,536	1,779,536	3,559,072
Supplies	20,077,413	10,666,498	12,097,462	22,763,960	11,608,288	11,689,788	23,298,076
Other Services & Charges	8,082,793	5,057,375	5,584,087	10,641,462	4,936,936	5,008,398	9,945,334
Intergovernmental	73,153	35,000	35,000	70,000	0	0	0
Interfund	2,233,349	1,081,180	1,141,754	2,222,934	1,083,771	1,140,006	2,223,777
Debt Principal	3,787,419	1,981,420	1,676,990	3,658,410	1,675,050	1,716,450	3,391,500
Debt Interest	1,611,311	689,390	625,990	1,315,380	572,890	515,090	1,087,980
Capital Outlay	5,727,206	6,583,250	2,700,000	9,283,250	2,138,460	2,715,000	4,853,460
TOTAL OPERATING EXPENDITURES	\$50,330,499	\$31,630,406	\$29,758,676	\$61,389,082	\$28,148,374	\$28,839,660	\$56,988,034

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
STAFFING LEVELS							
General Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Technician	4.00	6.00	6.00	6.00	6.00	6.00	6.00
Line Tech Apprentice	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Service Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Foreman	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Generation & Sys Ops Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Warehouseman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electrical Engineering Tech IV	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technical Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Substation Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substation Operator	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Warehouse Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Powerhouse Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Apprentice Pwrhse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Powerhouse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instrument & Control Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dam Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Maint Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Hydro Maintenance Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	1.70	1.25	1.25	1.25	1.25	1.25	1.25
Customer Service	2.93	2.93	2.93	2.93	2.93	2.93	2.93
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34	0.34	0.34
Information Technology	1.02	1.02	0.00	0.00	0.00	0.00	0.00
Utilities Administration	3.24	3.24	2.52	2.52	2.52	2.52	2.52
Utility Worker	0.00			0.00	0.00	0.00	0.00
TOTAL STAFFING LEVELS	40.23	39.78	39.04	39.04	39.04	39.04	39.04

CITY LIGHT FUND - YELM HYDRO (401.010)**BUDGET SUMMARY**

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING EXPENDITURES							
Salaries	\$1,980,857	\$1,039,142	\$1,133,979	\$2,173,121	\$1,160,511	\$1,160,511	\$2,321,022
Benefits	732,777	426,118	442,096	868,214	461,981	461,981	923,962
Supplies	421,082	223,844	228,058	451,902	203,563	203,563	407,126
Other Services & Charges	1,758,094	866,760	880,170	1,746,930	859,412	863,550	1,722,962
Intergovernmental	64,117	30,000	30,000	60,000	0	0	0
Interfund	367,581	70,433	74,772	145,205	73,024	73,024	146,048
Debt Principal	1,499,290	791,320	291,450	1,082,770	289,590	297,020	586,610
Debt Interest	392,031	150,620	121,270	271,890	111,570	100,870	212,440
Capital Outlay	655,515	511,950	890,000	1,401,950	480,000	1,260,000	1,740,000
TOTAL OPERATING EXPENDITURES	\$7,871,345	\$4,110,187	\$4,091,795	\$8,201,982	\$3,639,651	\$4,420,519	\$8,060,170
STAFFING LEVELS							
General Manager	0.33	0.30	0.30	0.30	0.30	0.30	0.30
Powerhouse Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Apprentice Pwrhse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Powerhouse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instrument & Control Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dam Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Maint Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Generation & Sys Ops Mgr	0.80	0.90	0.90	0.90	0.90	0.90	0.90
Civil Engineering	0.00	0.75	0.75	0.75	0.75	0.75	0.75
Light Hydro Maintenance Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Administration	0.54	0.54	0.42	0.42	0.42	0.42	0.42
TOTAL STAFFING LEVELS	10.67	11.49	11.37	11.37	11.37	11.37	11.37

CITY LIGHT FUND - CENTRALIA (401.020)**BUDGET SUMMARY**

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING EXPENDITURES							
Salaries	\$4,697,355	\$2,870,736	\$3,083,523	\$5,954,259	\$3,192,932	\$3,114,881	\$6,307,813
Benefits	1,326,865	1,200,297	1,237,795	2,438,092	1,317,555	1,317,555	2,635,110
Supplies	19,656,331	10,442,654	11,869,404	22,312,058	11,404,725	11,486,225	22,890,950
Other Services & Charges	6,324,699	4,190,615	4,703,917	8,894,532	3,927,524	4,144,848	8,072,372
Intergovernmental	9,036	5,000	5,000	10,000	0	0	0
Interfund	1,865,768	1,010,747	1,066,982	2,077,729	1,010,747	1,066,982	2,077,729
Debt Principal	2,288,129	1,190,100	1,385,540	2,575,640	1,385,460	1,419,430	2,804,890
Debt Interest	1,219,281	538,770	504,720	1,043,490	461,320	414,220	875,540
Capital Outlay	5,071,692	6,071,300	1,810,000	7,881,300	1,335,000	1,455,000	2,790,000
TOTAL OPERATING EXPENDITURES	\$42,459,154	\$27,520,219	\$25,666,881	\$53,187,100	\$24,035,263	\$24,419,141	\$48,454,404

STAFFING LEVELS

General Manager	0.67	0.70	0.70	0.70	0.70	0.70	0.70
Line Technician	4.00	6.00	6.00	6.00	6.00	6.00	6.00
Line Tech Apprentice	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Service Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Foreman	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Generation & Sys Ops Mgr	0.20	0.10	0.10	0.10	0.10	0.10	0.10
Line Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Warehouseman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Groundman	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech IV	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technical Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Substation Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substation Operator	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Warehouse Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	1.70	0.50	0.50	0.50	0.50	0.50	0.50
Customer Service	2.93	2.93	2.93	2.93	2.93	2.93	2.93
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34	0.34	0.34
Information Technology	1.02	1.02	0.00	0.00	0.00	0.00	0.00
Utilities Administration	2.70	2.70	2.10	2.10	2.10	2.10	2.10
TOTAL STAFFING LEVELS	30.56	29.29	28.67	28.67	28.67	28.67	28.67

WATER UTILITY

The Mission of the Centralia Water Department

Protect public health and ensure economic viability by providing clean and adequate supplies of potable water and fire flow for all residential, commercial, and industrial customers. The Water Department produces 753 million gallons of clean drinking water in 2019.

The Water Department operates and maintains:

- 5 Reservoirs
- 9 Wells
- 2 Treatment Facilities
- 7 Booster pump stations
- 135 miles of distribution pipes sized from 2—18 inches in diameter

The distribution system services 7,900 metered connections. Chlorination, fluoridation, and aeration treatments occur at active wells. The city also maintains the fire hydrants used by Riverside Fire Authority.



10 inch water main leak at N. Washington and 4th



East Locust Project



2019-2020 Accomplishments

- Provided safe and reliable drinking water to 20,000 customers
- No DOH-Drinking water permit violations
- Completed SCADA project upgrades
- Completed North End Shop upgrades
- Installed line valves on gravity line to assist with planned and emergency outages
- Replaced over 2,000 water meters
- Steel Pipe Replacement Program—replaced 2" galvanized water main on Salzer Valley road
- Replaced 10 fire hydrants and maintained approximately 25 fire hydrants
- Repaired 126 water system leaks, which saved millions of gallons of lost water/revenue
- Replaced 58 water system isolation valves.
- Ensured the testing of approximately 800 backflow assemblies-reducing the risk of cross contamination
- Pressure washed and maintained Davis Hill Reservoir exterior
- Substantial completion of Water System Plan update
- Successful implementation of Aquifer Nitrate Monitoring Program (Early Detection System)
- Responded to approximately 400 after hours emergency call outs
- Finished leak detection survey (2019) - located/fixed 4 non-surfacing water leaks which saved 3.7 million gallons of water per year
- Reduced spending during the COVID19 pandemic while maintaining essential service



North Tower project

2021—2022 Goals

- Continue to provide safe, reliable drinking water
- Comply with all Washington State Department of Health drinking water regulations
- Continue to operate safely without injuries or accidents
- Continue Hydrant Replacement Program
- Continue Meter Replacement Program
- Continue Steel Pipe Replacement Program
- Replace with pipe bursting the 18" AC gravity line in the China Creek Retention Pond area
- Replace with pipe bursting the 18" AC gravity line in the Rosewell road valley
- Salzer Valley Phase II—Replace 4" AC pipe on Salzer Valley road
- Exploration of additional groundwater supply to meet future needs
- Secure additional water rights for future growth
- Engineer and design proposed Borst Park Wellfield
- Engineer and design proposed Upper Seminary Hill reservoir and piping replacement project
- Davis Hill Reservoir-Sandblast and recoat interior reservoir walls
- Add additional Aquifer Monitoring Program monitoring wells where nitrate levels are elevated



WATER UTILITY (402)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Beginning Fund Balance Used	\$0		\$584,918	\$584,918	\$0	\$0	\$0
Charges For Services	10,115,838	5,767,393	5,876,973	11,644,366	5,418,000	5,445,000	10,863,000
Fines & Forfeits	112,315	56,359	57,430	113,789	38,800	52,000	90,800
Grants	0	0	0	0	0	0	0
Contributed Capital	492,097	71,419	0	71,419	581,280	657,680	1,238,960
Interest Earnings	91,754	55,398	56,451	111,849	109,600	98,600	208,200
Interfund Loan Repayment	0	0	0	0	0	0	0
Space/Facilities Rent	8,287	0	0	0	0	0	0
Miscellaneous Revenue	19,094	0	0	0	200,000	200,000	400,000
TOTAL OPERATING REVENUES	\$10,839,385	\$5,950,569	\$6,575,772	\$12,526,341	\$6,347,680	\$6,453,280	\$12,800,960
OPERATING EXPENDITURES							
Salaries	\$2,573,620	1,326,933	1,340,923	\$2,667,856	\$1,298,254	\$1,298,254	\$2,596,508
Benefits	982,487	619,380	623,781	1,243,161	623,563	623,563	1,247,126
Supplies	445,936	304,823	308,159	612,982	310,279	310,279	620,558
Other Services & Charges	2,492,776	1,823,067	1,895,682	3,718,749	1,859,855	1,962,934	3,822,789
Intergovernmental	14,130	30,000	10,000	40,000	0	0	0
Interfund	820,046	458,322	481,993	940,315	427,080	427,080	854,160
Interfund Loan to Storm	0	0	0	0	0	0	0
Debt Principal	871,673	379,410	385,700	765,110	386,560	276,650	663,210
Debt Interest	61,053	22,721	14,180	36,901	12,941	5,410	18,351
Capital Outlay	2,568,425	745,900	1,540,000	2,285,900	1,285,000	795,000	2,080,000
Returned to fund balance	0	168,594		168,594		0	0
TOTAL OPERATING EXPENDITURES	\$10,830,146	\$5,879,150	\$6,600,418	\$12,479,568	\$6,203,532	\$5,699,170	\$11,902,702
STAFFING LEVELS							
Meter Reader	0.50	0.50	0.50	0.50	0.50	0.50	0.50
ST/ER/SW Ops Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Technician	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Lead Remote System Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Remote System Tech	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Lead Water Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Quality Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Water CS Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	1.25	1.50	1.50	1.50	1.50	1.50	1.50
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Information Technology	0.99	0.99		0.00			0.00
Customer Service	1.82	1.82	1.82	1.82	1.82	1.82	1.82
Utilities Administration	1.89	2.07	1.40	1.40	1.40	1.40	1.40
TOTAL STAFFING LEVELS	16.78	18.21	16.55	16.55	16.55	16.55	16.55

WASTEWATER UTILITY

Mission of the Centralia Wastewater Department

- Protect public health and the environment through the collection and treatment of wastewater
- Maintain and improve the sanitary sewer system
- Treat over 500 million gallons of sewage annually to eliminate pathogens and nutrients before discharge
- Manage operations in compliance with state and federal permit requirements

The Wastewater Department operates and maintains 25 sewage lift stations, approximately 89 miles of sewer lines, and the wastewater treatment plant.



Wastewater Treatment Plant

*Old Barn at Discovery Trail*

2019-2020 Accomplishments

- Received grant and loan for the construction of the Phase I Treatment Plant Upgrades
- Completed 2019 with no NPDES permit violations
- Received approval from the Washington State Department of Ecology for the 2020 update to the General Sewer – Facility Plan
- Completed Jefferson Basin I&I projects
- Completed PLC Upgrade Project
- Cleaned and inspected over 12 miles of sewer lines

2021 – 2022 Goals

- Operate safely without injury or accidents
- Maintain 100% regulatory compliance
- Complete Phase I Treatment Plant Upgrades Project
- Install influent pump station screening system
- Install a Screw Press to dewater sludge, reduce energy consumption and increase operational efficiency

*Chehalis River receiving waters*

WASTEWATER UTILITY (403)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Beginning Fund Balance							
Used	\$1,700,016			\$0			\$0
Charges For Services	16,499,770	8,636,417	8,800,509	17,436,926	8,764,000	8,808,000	17,572,000
Fines & Forfeits	153,963	78,100	79,584	157,684	58,900	79,000	137,900
Grants	12,464	0	0	0	7,075,662	0	7,075,662
Space/Facilities Rent	16,763	24,000	24,000	48,000	0	0	0
Interfund Loan Proceeds	164,000	82,000	82,000	164,000	82,000	82,000	164,000
Interest Earnings	118,902	70,832	72,178	143,010	125,300	112,800	238,100
Miscellaneous Revenue	12,460	0	0	0	315,000	315,000	630,000
Other Financing Sources	20,921	0	0	0	0	0	0
Contributed Capital	459,011	64,317	0	64,317	835,640	836,440	1,672,080
TOTAL OPERATING REVENUES	\$19,158,270	\$8,955,666	\$9,058,271	\$18,013,937	\$17,256,502	\$10,233,240	\$27,489,742
OPERATING EXPENDITURES							
Salaries	\$2,794,326	\$1,411,382	\$1,430,573	\$2,841,955	\$1,475,019	\$1,516,450	\$2,991,469
Benefits	1,153,893	675,648	693,354	1,369,002	719,682	719,505	1,439,187
Supplies	726,579	475,913	494,363	970,276	481,251	481,251	962,502
Other Services & Charges	4,840,609	2,621,832	2,633,663	5,255,495	2,531,084	2,543,074	5,074,158
Intergovernmental	11,703	8,100	8,300	16,400	0	0	0
Interfund	1,207,547	590,887	650,370	1,241,257	588,709	588,709	1,177,418
Debt Principal	4,020,201	1,973,400	1,976,880	3,950,280	1,980,440	1,942,630	3,923,070
Debt Interest	135,873	61,050	56,340	117,390	51,560	46,660	98,220
Capital Outlay	2,857,877	2,500,380	1,590,000	4,090,380	8,987,077	1,035,000	10,022,077
TOTAL OPERATING EXPENDITURES	\$17,748,608	\$10,318,592	\$9,533,842	\$19,852,434	\$16,814,822	\$8,873,279	\$25,688,101

Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
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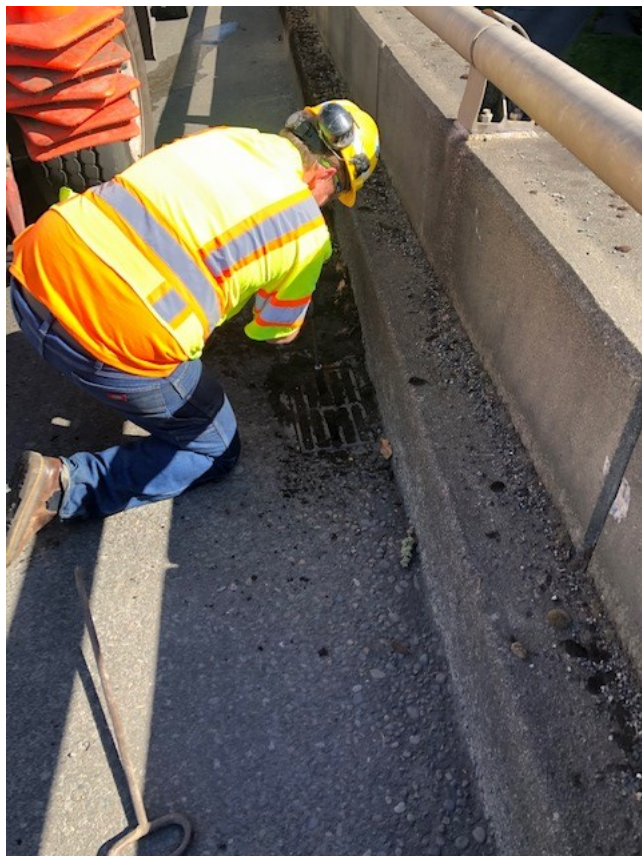
STAFFING LEVELS

Meter Reader	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Lead Collection System Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Collection System Tech	2.00	3.00	3.00	3.00	2.00	2.00	2.00
Instrument & Controls Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Process Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Technician	1.00	0.00	0.00	0.00	1.00	1.00	1.00
Environmental Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Farm Operator (EO II)	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Composter	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Engineering	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Customer Service	1.63	1.63	1.63	1.63	1.63	1.63	1.63
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Information Technology	0.99	0.99	0.00	0.00	0.00	0.00	0.00
Utilities Administration	2.34	2.25	1.47	1.47	1.47	1.47	1.47
TOTAL STAFFING LEVELS	20.09	20.00	18.23	18.23	17.23	17.23	17.23

STORMWATER UTILITY

2019-2020 Accomplishments

- Replaced 1400 feet of 30"-36" Stormwater pipe on Jefferson
- Maintain compliance with Ecology SW Phase 2 permit
- Inspected over 3100 catch basins
- Cleaned over 900 catch basins
- Cleaned over 10,000 feet of storm line
- Completed China Creek phase 1 project
- Installed 2 new contech filters



2021—2022 Goals

- Maintain compliance with Ecology SW Phase 2 permit
- Complete China Creek phase 2 project
- Complete frontage improvements at 2600 Reynolds
- Install over 800 feet of pipe and 10 cb's on Woodland Ave



STORM & SURFACE WATER UTILITY (405)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Beginning Fund Balance Used	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges For							
Services	1,817,710	947,761	965,768	1,913,529	999,000	1,004,000	2,003,000
Fines & Forfeits	20,902	9,365	9,543	18,908	6,400	8,500	14,900
Grants	100,000	25,000	50,000	75,000	0	0	0
Interfund Loan							
Proceeds	917,756	0	0	0	0	0	0
Interest Earnings	10,317	3,990	4,066	8,056	17,500	15,800	33,300
Contributed Capital	50,000	0	0	0	0	12,000	12,000
Miscellaneous							
Revenue	4,803	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$2,921,487	\$986,116	\$1,029,377	\$2,015,493	\$1,022,900	\$1,040,300	\$2,063,200
OPERATING EXPENDITURES							
Salaries	\$380,407	\$189,516	\$220,860	\$410,376	\$233,132	\$233,132	\$466,264
Benefits	155,894	108,388	110,405	218,793	123,626	123,626	247,252
Supplies	60,652	30,259	31,577	61,836	28,299	28,299	56,598
Other Services & Charges	378,218	224,311	228,482	452,793	208,674	209,984	418,658
Intergovernmental	2,989	0	0	0	0	0	0
Interfund	173,329	95,155	118,895	214,050	123,920	123,920	247,840
Debt Principal	6,182	3,210	3,290	6,500	3,370	3,460	6,830
Debt Interest	2,865	1,310	1,230	2,540	1,150	1,060	2,210
Capital Outlay	144,565	26,430	2,000,000	2,026,430	313,000	269,500	582,500
Contributions to Reserves	443	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,305,544	\$678,579	\$2,714,739	\$3,393,318	\$1,035,171	\$992,981	\$2,028,152
STAFFING LEVELS							
Operations Manager	0.25	0.25	0.00	0.00	0.00	0.00	0.00
Equipment Operator II	0.50	0.00	0.00	0.00	0.00	0.00	0.00
SW/ST Maintenance Tech	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Customer Service	0.13	0.13	0.13	0.13	0.13	0.13	0.13
Civil Engineering	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Utilities							
Administration	0.27	0.36	0.28	0.28	0.28	0.28	0.28
TOTAL STAFFING LEVELS	2.45	2.04	1.71	1.71	1.71	1.71	1.71

EQUIPMENT RENTAL

The mission of the Equipment Rental Department (ERR) is to maintain city vehicles so that the employees may perform their daily tasks; by providing mechanical support, repair and fleet acquisition for various types of vehicles and equipment with timely, cost effective and professional service.

2019-2020 Accomplishments

- Completed over 2100 repair work orders
- Completed over 550 preventative maintenance work orders
- Purchased and installed two new replacement vehicle lifts
- Constructed a new welding shop area

2021—2022 Goals

- Continue maintaining all city vehicles
- Assist all departments with vehicle purchasing



Mechanic using the vehicle lift to assist in repairs

Ongoing Functions

- Maintain all 275+ vehicles of the city fleet
- Assist departments with purchase of replacement vehicles
- Retrofit vehicles to meet specific functional requirements
- Maintain and update vehicle registrations and vital records
- Administer vehicle replacement reserves and schedule



Mechanic performing routine maintenance on City truck

EQUIPMENT RENTAL (501)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Interest Earnings	\$9,706	\$0	\$0	\$0	\$8,500	\$8,500	\$17,000
Other Financing Sources	59,893	0	0	0	0	0	0
Charges For Services	1,194,189	503,557	661,348	1,164,905	636,900	636,900	1,273,800
Equipment Replacement Fee	31,186	137,590	0	137,590	0	0	0
TOTAL OPERATING REVENUES	\$1,294,974	\$641,147	\$661,348	\$1,302,495	\$645,400	\$645,400	\$1,290,800
OPERATING EXPENDITURES							
Salaries	\$405,232	\$231,553	\$238,029	\$469,582	\$242,899	\$242,899	\$485,798
Benefits	150,073	135,516	139,058	274,574	136,981	136,981	273,962
Supplies	265,611	140,766	129,900	270,666	154,000	159,000	313,000
Other Services & Charges	220,246	108,950	110,607	219,557	98,905	99,210	198,115
Intergovernmental	48	1,500	1,529	3,029	0	0	0
Interfund	8,459	19,866	20,243	40,109	21,551	22,421	43,972
Capital Outlay	27,966	0	32,000	32,000	40,000	0	40,000
Ending Fund Balance	0	27,720	0	27,720	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,077,634	\$665,871	\$671,366	\$1,337,237	\$694,336	\$660,511	\$1,354,847
STAFFING LEVELS							
Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet Maintenance Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Mechanic Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lead Mechanic	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Street Operations Manager	0.20	0.20	0.00	0.00	0.00	0.00	0.00
Utilities Administration	0.27	0.27	0.35	0.35	0.35	0.35	0.35
TOTAL STAFFING LEVELS	3.47	3.47	3.35	3.35	3.35	3.35	3.35

INFORMATION SERVICES

Ongoing Function

Information Services will work diligently to fine tune and monitor the City's security controls and overall network through daily security scans. Striving to maintain a grade "A+" in all of the secure portal categories.

IS will provide excellent customer service to keep the system running efficiently.

2019-2020 Accomplishments

- Enhance threat protection for the City network to increase security profile
- Upgrade core virtual servers for increased performance and reliability
- Install new client monitoring software



IS Director Marc Baine working in the server room



IS Specialist Jon Hagan working on a new computer

INFORMATION TECHNOLOGY DIVISION (502)

BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
BALANCE	\$0	\$88,221	\$243,217	\$88,221	\$88,034	\$88,569	\$88,034
OPERATING REVENUES							
Charges for Services	\$671,148	\$781,940	\$799,885	\$1,581,825	\$777,747	\$777,747	\$1,555,493
Miscellaneous Revenue	115,540	1,500	4,795	6,295	0	0	0
TOTAL OPERATING REVENUES	\$786,688	\$783,440	\$804,681	\$1,588,121	\$777,747	\$777,747	\$1,555,493
OPERATING EXPENDITURES							
Salaries & Wages	\$261,738	\$239,861	\$253,914	\$493,775	\$251,881	\$251,881	\$503,762
Benefits	139,718	122,831	103,235	226,066	104,617	104,617	209,234
Supplies	33,274	20,767	102,460	123,227	102,460	102,460	204,920
Other Services & Charges	201,035	156,147	204,833	360,980	204,833	204,833	409,666
Inter Fund Charges	5,290	3,666	5,421	9,087	5,421	5,421	10,842
Capital Outlay	57,412	85,172	290,000	375,172	108,000	100,000	208,000
TOTAL OPERATING EXPENDITURES	\$698,467	\$628,444	\$959,863	\$1,588,307	\$777,212	\$769,212	\$1,546,424
NON-OPERATING REVENUES							
NON-OPERATING EXPENDITURES							
ENDING FUND BALANCE	\$88,221	\$243,217	\$88,034	\$88,034	\$88,569	\$97,104	\$97,104

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CAPITAL PROJECTS & PROFESSIONAL SERVICES

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CITY LIGHT

YELM HYDRO ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2021-2022 capital budget. All proposed items will be funded through existing or anticipated 2020 revenue and cash reserves.

OTHER IMPROVEMENTS (630)

CAMERAS AT DIVERSION DAM

Purchase and install security cameras at the Diversion Dam to monitor the dam, fish screens and head gates remotely from the powerhouse control room.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$5,000</u>
Project Budget:	\$5,000
Fund Source:	Revenues

CANAL LEVEL SENSORS

Install canal level sensors that report level information via SCADA to the powerhouse control room.

Project Status:	New in 2021
2021 Budget:	\$300,000
<u>2022 Budget:</u>	<u>\$300,000</u>
Project Budget:	\$600,000
Fund Source:	Revenues

CANAL LINER - STATION TBD

During the operation of the Yelm project, there has been a consistent need to line sections of the canal in high risk areas to reduce the possibility that the canal will suffer a failure in those areas. The liner is impervious to water, so it seals off leaks in the canal embankment wall that can lead to failure.

Project Status:	New in 2022
<u>2022 Budget:</u>	<u>\$400,000</u>
Project Budget:	\$400,000
Fund Source:	Revenues

CONVERT HYDRAULIC INTAKE GATE TO ELECTRIC

Convert the present local hydraulic intake-gate controls to remote-operating electric gates.

Project Status:	New in 2022
<u>2022 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$75,000
Fund Source:	Revenues

YELM TRANSMISSION LINE - LIDAR SURVEY

Perform a LIDAR Survey of the Yelm Transmission line to assist in the line design for the planned upgrade to 115-kV.

Project Status: New in 2021

2021 Budget: \$50,000

Project Budget: \$50,000

Fund Source: Revenues

REPLACE LOG BOOM AT DIVERSION DAM

Replace the present log boom located in the Nisqually River that protects the intake structure from the clogging and damaging effects of debris and trees carried by the river.

Project Status: New in 2022

2022 Budget: \$150,000

Project Budget: \$150,000

Fund Source: Revenues

OPEN SPILLGATES FROM CONTROL ROOM

Install power and fiber to Spillway Gates 1 and 2 so that they can be opened remotely from the powerhouse control room.

Project Status: New in 2021

2021 Budget: \$25,000

Project Budget: \$25,000

Fund Source: Revenues

CANAL TREE AND STUMP REMOVAL

Provide funding to remove trees and tree stumps located in the canal embankment in high risk areas. The tree stumps will have an engineer-designed and FERC-approved graduated filter put in place to prevent possible piping of water from the canal. Piping of water from the canal can lead to embankment failure in extreme cases.

Project Status: New in 2021

2021 Budget: \$200,000

2022 Budget: \$200,000

Project Budget: \$400,000

Fund Source: Revenues

ZONE 27 DIVERSION BERM

Project Status: New in 2022

2022 Budget: \$25,000

Project Budget: \$25,000

Fund Source: Revenues

MACHINERY AND EQUIPMENT (640)**REPLACE EXPLORER WITH NEW CREW CAB PICKUP**

Replace the current operator's vehicle (2005 Explorer-108,000+ miles) with small crew cab pickup. In 2011 the Explorer was involved in an accident. The vehicle was repaired, but has been unreliable because of on-going mechanical and electrical problems since that wreck.

Project Status:	New in 2022
<u>2022 Budget:</u>	<u>\$35,000</u>
Project Budget:	\$35,000
Fund Source:	Equipment Replacement Reserves

CENTRALIA ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2021-2022 capital budget. All proposed items will be funded through existing or anticipated 2019-2020 revenue and cash reserves.

OTHER IMPROVEMENTS (630)**CABLE REPLACEMENTS**

Cable replacement projects will be planned for areas where City Light has experienced at least two previous outages as a result of cable failures. The City has several of these areas where cables have failed during the past three to five years making this an annual on-going expense for the Light Department.

Project Status:	Annual
2021 Budget:	\$100,000
<u>2022 Budget:</u>	<u>\$100,000</u>
Project Budget:	\$200,000
Fund Source:	Revenues

DISTRIBUTION SYSTEM IMPROVEMENTS

This budget item will continue to fund the replacement of poles, crossarms, transformers, switches, and other infrastructure that pose a safety risk to staff and the public. It will also be used to address miscellaneous pole improvements and related work that may be identified throughout the budget cycle. This budget item provides funds to address distribution system improvements as they arise. It is an annual on-going expense for City Light.

Project Status:	Annual
2021 Budget:	\$100,000
<u>2022 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$300,000
Fund Source:	Revenues

DISTRIBUTION SYSTEM PROTECTION EQUIPMENT

This budget item is to purchase new distribution system protection equipment as a safety and reliability needs appear. This includes switches, capacitors, reclosers, and fused cutouts. This is an annual on-going expense for City Light.

Project Status:	Annual
2021 Budget:	\$35,000

<u>2022 Budget:</u>	<u>\$35,000</u>
Project Budget:	\$70,000
Fund Source:	Revenues

SCADA IMPROVEMENTS

The SCADA system allows the substation operators to remotely monitor the status of the substations. This improves system safety and reliability. The system requires upgrading, as an annual on-going expense, in order to maintain its effectiveness throughout the year.

Project Status:	Annual
2021 Budget:	\$35,000
<u>2022 Budget:</u>	<u>\$35,000</u>
Project Budget:	\$70,000
Fund Source:	Revenues

ALDER ST: WOODLAND TO MARSH

Replace the existing small-wire overhead conductor with 477 AAC (large-wire) feeder conductor. This will require replacing many of the poles along this route and installing portions of the line underground.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$200,000
Fund Source:	Revenues

BPA-LIGHT TRANSMISSION LINE TRANSFER

This budget item will pay any extra money needed to accommodate a transfer of ownership between the City and BPA for the transmission line that runs between the BPA- Centralia Substation and the City's May Street Substation. The first cost difference, will be offset by the second cost difference associated with the transfer of ownership of the City's transmission line that runs along Johnson Road to BPA's - Blakeslee Junction Switchyard to BPA. BPA wants to purchase this line section from City Light to complete the East and West Loops around the city.

Project Status:	New in 2022
<u>2022 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

COOKS HILL: I-5 TO LANDING WAY DOUBLE-CIRCUIT

Rebuild the existing 4/0 ACSR (medium-sized wire) single-circuit line with a 477 AAC (large-sized wire) double-circuit line. All of the poles along this route will need to be replaced with taller poles and a portion of the line may need to be placed underground. Engineering for this project will start in 2021 and construction will be completed in 2022.

Project Status:	New in 2021
2021 Budget:	\$50,000
<u>2022 Budget:</u>	<u>\$450,000</u>
Project Budget:	\$500,000
Fund Source:	Revenues

MAY STREET SUBSTATION - SEISMIC UPGRADE

This project will add flexible connections between the power transformer 115-kV bushings and the 115-kV bus, the power transformer 12.5-kV low-side bushings and the 12.5-kV low-side bus and various other pieces of equipment and the substation bus infrastructure. The substation has multiple rigid-bus connections to the power transformer, circuit switcher, and metal-clad switchgear that will be replaced with flexible connections that are more earthquake resistant. Design will occur in 2021 and construction will be completed in 2022.

Project Status:	New in 2021
2021 Budget:	\$50,000
<u>2022 Budget:</u>	<u>\$150,000</u>
Project Budget:	\$200,000
Fund Source:	Revenues

PROVIDENCE HOSPITAL 2ND FEED

Construct a backup primary feed to Providence Hospital for improved reliability to this critical load.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

SUBSTATION LED LIGHTNING

Replace all incandescent light fixtures in the metal-clad switchgear buildings at Fords Prairie and Zimmerman Substations with new LED light fixtures.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$10,000</u>
Project Budget:	\$10,000
Fund Source:	Revenues

DESIGN ZIMMERMAN SUBSTATION UPGRADE TO 115-KV

The Zimmerman Substation needs to be upgraded to accommodate BPA's planned upgrade to 115-KV. This means that a new power transformer will need to be purchased that is capable of switching between 69-kV and 115-kV. This budget item is needed to develop the design and construction specifications of the substation upgrade. Similar to the Fords Prairie and Salzer Substations, this substation will be built to Cascadia Subduction Zone earthquake resistant standards.

Project Status:	New in 2022
<u>2022 Budget:</u>	<u>\$500,000</u>
Project Budget:	\$500,000
Fund Source:	Revenues

ZIMMERMAN SUBSTATION NEW TRANSFORMER

The Zimmerman Substation needs to be upgraded to accommodate BPA's planned upgrade to 115-KV. This means that a new power transformer will need to be purchased that is capable of switching between 69-kV and 115-kV. This budget item is needed to develop the bidding specifications, bid the transformer, evaluate the bids, and award the transformer bid. This budget does not include the total cost of the transformer. Typically, a large power transformer takes about a year to build so an additional \$1.0 million will be needed in the 2023-2024 Biennial Budget to pay for the transformer when it is delivered.

Project Status:	New in 2022
<u>2022 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

MACHINERY AND EQUIPMENT (640)

METERING CT'S AND PT'S

This budget item is an annual on-going expense for the purchase of current transformers (CT's) and potential transformer (PT's) used in primary meters that are needed for larger loads.

Project Status:	Annual
2021 Budget:	\$5,000
<u>2022 Budget:</u>	<u>\$5,000</u>
Project Budget:	\$10,000
Fund Source:	Revenues

DISTRIBUTION TRANSFORMERS

City Light needs to maintain an adequate number and variety of distribution transformers available for new construction, maintenance, and emergencies. Transformers can have lengthy lead times when ordering, so it is imperative that the City has sufficient stock on-hand to continue daily operations. This is an annual on-going expense to the utility.

Project Status:	Annual
2021 Budget:	\$110,000
<u>2022 Budget:</u>	<u>\$110,000</u>
Project Budget:	\$220,000
Fund Source:	Revenues

METER REPLACEMENTS

Purchase new electric AMI meters to support new installations and the 5-year meter replacement program. Meters are needed to support all customer revenue classes including residential, commercial, and industrial. These smart meters support the daily operational needs of the utility by monitoring the meter information that shows system status. These meters can be used as replacements for failed meters, existing meters, and to add new installations for new service additions. This is an annual on-going expense for City Light.

Project Status:	Annual
2021 Budget:	\$250,000
<u>2022 Budget:</u>	<u>\$250,000</u>
Project Budget:	\$500,000
Fund Source:	Revenues

REPLACE TRUCK 19 - DIGGER-DERRICK LINE TRUCK

Replace 2009 Digger-derrick Line Truck.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$450,000</u>

Project Budget: \$450,000
 Fund Source: Equipment Replacement Reserves

REPLACE TRUCK 48 - SERVICE TRUCK

Replace 2015 F-550 Service Truck.

Project Status: New in 2022

2022 Budget: \$155,000

Project Budget: \$155,000

Fund Source: Equipment Replacement Reserves

PUBLIC WORKS

The Centralia Public Works Director has selected the following projects and professional services as priorities for the 2021-2022 Capital Budget.

STREET

MACHINERY AND EQUIPMENT (640)

PURCHASE NEW ASPHALT/CONCRETE SAW

The Street Department has increased the amount of work related to asphalt and concrete replacement on City streets, sidewalk replacement, patches to roadways from other City Departments failures, ADA ramp cuts, and driveways. The current saw is too small for the bigger cuts and tends to wander causing cuts to not be straight. This takes more time to make patches and sidewalks look professional.

Project Status: New in 2021

2021 Budget: \$3,500

Project Budget: \$3,500

Fund Source: Reserves

PURCHASE NEW TOMMY LIFTS

Street department crews have to load pumps, push mowers, walk behind concrete grinders, and other small pieces of equipment. The tommy lift raises up those pieces of equipment and make it easier to load. This also reduces the possibility of back injuries.

Project Status: New in 2021

2021 Budget: \$3,400

2022 Budget: \$3,500

Project Budget: \$6,900

Fund Source: Reserves

PURCHASE A NEW SINGLE AXLE TRAILER

This trailer would be used for hauling walk behind paint machines, a riding mower, slope mower, walk behind mower and weed eaters. We currently have two similar trailers, however we have three paint machines, one riding mower and one slope mower that could be in operation at similar times.

Project Status: New in 2021

2021 Budget: \$2,300

Project Budget: \$2,300

Fund Source: Reserves

WATER

BUILDINGS AND STRUCTURES (620)**CLEAR WELL LADDER REPLACEMENT**

Replace Fords Prairie and Tennis Court Clear Well ladders and flow baffle

Funding: Rate Revenue

Project Status: New in 2021

2021 Budget: \$40,000

Project Budget: \$40,000

Fund Source: Revenues

OTHER IMPROVEMENTS (630)**METER REPLACEMENT PROGRAM**

First generation radio-read meters that were installed in the early 2000s quit working on a regular basis due to the normal wear and tear of a meter, failed radio sending units, and failed internal solid state batteries. These replacement funds are necessary to maintain meter maintenance/replacement.

Project Status: Biennial project

2021 Budget: \$100,000

2022 Budget: \$50,000

Project Budget: \$150,000

Fund Source: Revenues

FIRE HYDRANT REPLACEMENT PROGRAM

There are many aging fire hydrants within the City that are not reliable. We replace between five and ten hydrants each year with these funds.

Project Status: Biennial project

2021 Budget: \$30,000

2022 Budget: \$30,000

Project Budget: \$60,000

Fund Source: Revenues

LARGE VALVE REPLACEMENT PROGRAM

Each year we identify two or three large water valves that need to be replaced because they are leaking or do not operate properly. This maintenance program also extends the life of our distribution system and minimizes the number of customers affected during a water main break. These valve replacement projects are performed by the Water Department.

Project Status:	Biennial project
2021 Budget:	\$15,000
<u>2022 Budget:</u>	<u>\$15,000</u>
Project Budget:	\$30,000
Fund Source:	Revenues

STEEL PIPE REPLACEMENT PROGRAM

Every summer the Water Department chooses strategic locations of failing, undersized steel water mains that need to be replaced. These projects maintain and extend the life of our water distribution system by reducing leaks, allowing additional capacity, and improving fire-flow.

Project Status:	Biennial project
2021 Budget:	\$220,000
<u>2022 Budget:</u>	<u>\$220,000</u>
Project Budget:	\$440,000
Fund Source:	Revenues

AC PIPE REPLACEMENT PROGRAM

The purpose of the annual asbestos cement pipe replacement program is to replace critical sections of aging AC pipe before large scale failures occur. The City currently has 31 miles of AC pipe throughout the water distribution system that was installed from 1940-1960. This program allows the Water Department to take a proactive approach to AC water main replacement.

Project Status:	Biennial project
2021 Budget:	\$700,000
<u>2022 Budget:</u>	<u>\$350,000</u>
Project Budget:	\$1,050,000
Fund Source:	Revenues

DAVIS HILL RESERVOIR INTERIOR RE-COAT

The Davis Hill reservoir sandblast and re-coat project is a necessary project that will extend the life of the Davis Hill reservoir. This reservoir is the City's second largest reservoir that holds 2.5 million gallons of water. This steel constructed reservoir was built in 1981. The inside not been re-coated since it was built. The outside was sandblasted and re-coated in 2016. The new coating will last approximately 20 years and prevent rust from damaging the interior structure of the tank.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$785,000</u>
Project Budget:	\$785,000
Fund Source:	Revenues

MACHINERY AND EQUIPMENT (640)**REPLACE 2008 FORD F450 SERVICE TRUCK**

The Water Technician's 2008 Ford F450 is in need of replacement. This truck is used daily in the operation and maintenance of the water distribution system. This is a high priority Water Department vehicle.

Project Status: New in 2021
2021 Budget: \$80,000
 Project Budget: \$80,000
 Fund Source: Equipment Replacement Reserves

AQUIFER EARLY DETECTION PROGRAM

This water quality monitoring program will occur upstream in the City's well-head protection area. The purpose is to monitor and identify potential contamination before it reaches the City's drinking water wells.

Project Status: Continued from 2019
2021 Budget: \$25,000
 Project Budget: \$25,000
 Fund Source: Revenues

TENNIS COURT WELLFIELD VFD REPLACEMENT

Replace original variable frequency drives (VFD) at Tennis Court Wellfield

Project Status: New in 2021
2021 Budget: \$75,000
 Project Budget: \$75,000
 Fund Source: Revenues

FORDS PRAIRIE WELLFIELD VFD REPLACEMENT

Replace original variable frequency drives (VFD) at Fords Prairie Wellfield

Project Status: New in 2022
2022 Budget: \$130,000
 Project Budget: \$130,000
 Fund Source: Revenues

WASTEWATER

PHASE 1 UPGRADES

This treatment plant upgrade is part of the Wastewater Department General Sewer Plan. The Phase I upgrades will include the addition of mixed liquor recirculation pumps in the aeration basins and the construction of Waste Activated Sludge (WAS) storage tanks to increase operational flexibility and optimize the existing Wastewater Treatment Plant capacity. The mixed liquor recirculation pumps will separate the Return Activated Sludge (RAS) and mixed liquor recirculation functions, so that RAS can be operated to maximize the capacity of the secondary clarifiers, and the internal recycle can enable the plant to fully realize the benefits of the aeration basin anoxic selector zone. The solids storage tanks will allow daily wasting of activated sludge solids, which will reduce the mixed liquor concentration in the aeration basins and maximize their capacity.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$7,075,662,000</u>
Project Budget:	\$7,075,662,000
Fund Source:	SRF Loan and Centennial Grant

I&I REDUCTION PROGRAM

2021 - Evaluation of the Eckerson Rd sewer line showed that approximately 150-200 gallons per minute of clean ground water enters the system (+/-215,000 gallons per day). This excess water creates unnecessary starts on the pumps at our High St pump station. This wastes electricity, increases maintenance and treatment costs.

2022 - Evaluation of the alphabet streets in the Phase II area of the collection system shows significant ground water entering the system. The area is comprised of concrete pipe with leaky joints, in need of replacement.

Project Status:	New in 2021
2021 Budget:	\$600,000
<u>2022 Budget:</u>	<u>\$600,000</u>
Project Budget:	\$1,200,000
Fund Source:	Revenues

HVAC UPGRADES

The HVAC systems at the wastewater treatment plant are part of the original construction of the plant and are at the end of their useful life. Over the last couple of years the HVAC units have had repeated breakdowns. The units are responsible for maintaining an environment for the protection of workers, keeping equipment and electrical components from overheating and maintaining lab temperature in the recommend range outlined by regulatory agencies.

Project Status:	New in 2021
2021 Budget:	\$75,000
<u>2022 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$150,000
Fund Source:	Revenues

HEADWORKS INFLUENT SCREENS

The current screens in the headworks are original equipment from the construction of the current treatment plant. The screens are wearing out and ineffective. New screens will do a better job screening out rags and debris carried to the plant from the collection system. New screens will help prevent premature wear on plant equipment and reduce clean up time for maintenance activities during the dry months of the year.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$275,000</u>
Project Budget:	\$275,000
Fund Source:	Revenues

PURCHASE SCREW PRESS

The current belt filter used to de-water sludge was installed when the plant was built. It is nearing the end of its useful life. Maintenance costs are increasing and parts are becoming harder to acquire. The operation of the belt filter press requires a full time operator for efficient operation. The operation of a screw press requires minimal operation, which would free up an operator to assist with composting or plant operations. The design of a screw press allows for very few moving parts, which greatly reduces maintenance costs. The motor used to power the equipment is small, also reducing energy costs

Project Status:	New in 2021
2021 Budget:	\$700,000
<u>2022 Budget:</u>	<u>\$300,000</u>
Project Budget:	\$1,000,000
Fund Source:	Revenues

MACHINERY AND EQUIPMENT (640)**PURCHASE FLATBED DUMP TRUCK**

Use funds saved for both equipment #65480 and #65060 to purchase a flat bed truck with dumping capabilities.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$50,000
Fund Source:	Equipment Replacement Reserves

PURCHASE SERVICE TRUCK

The Wastewater Collections Department service truck is due for replacement. This truck is used daily in the operation and maintenance of the City's wastewater facilities. It also serves as a part-time backup to our Wastewater Treatment plant boom truck where it is used for pulling pumps out of different tanks.

Project Status:	Continued from 2020
<u>2021 Budget:</u>	<u>\$171,415</u>
Project Budget:	\$171,415
Fund Source:	Equipment Replacement Reserves

REPLACE SKIDSTEER TRACTOR

Equipment #65650 is a 1997 Bobcat Skidsteer that is at the end of its useful life. The plan is to replace with a similar unit. The skidsteer is used for maintenance of our decant facility, sweeping the plant, and maintenance of the vegetation along the access road.

Project Status:	Continued from 2020
<u>2022 Budget:</u>	<u>\$60,000</u>
Project Budget:	\$60,000
Fund Source:	Equipment Replacement Reserves

STORMWATER

CONSTRUCTION WORK IN PROGRESS (650)

INSTALL FRONTAGE IMPROVEMENTS

The Stormwater Department received a \$750,000 grant from ecology to construct a regional decant facility. City code requires frontage improvements on all developments (curb, gutter, sidewalk, street lights etc.)

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$313,000</u>
Project Budget:	\$313,000
Fund Source:	Reserves

INSTALL WOODLAND AVE CONVEYANCE PIPING

install 850 lineal feet of new storm water conveyance piping, 10 new catch basins on Woodland Ave. between Jefferson and Summa.

Project Status:	New in 2022
<u>2022 Budget:</u>	<u>\$269,500</u>
Project Budget:	\$269,500
Fund Source:	Reserves

INTERNAL SERVICES

EQUIPMENT RENTAL

PURCHASE CITY ENGINEER VEHICLE

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$40,000</u>
Project Budget:	\$40,000
Fund Source:	Reserves

PURCHASE TWO POLICE DEPARTMENT VEHICLES

Position vacancy savings within the police department will be used to purchase two new police vehicles.

Project Status:	New in 2021
<u>2021 Budget:</u>	<u>\$110,000</u>
Project Budget:	\$110,000
Fund Source:	Reserves

INFORMATION SERVICES

REPLACE FRONT END IPS

At the current time, IS is looking to replace our front-end IPS (Intrusion Prevention System) to ensure we have adequate monitoring and protection at all of our critical network endpoints.

Project Status: New in 2021

2021 Budget: \$22,000

Project Budget: \$22,000

Fund Source: Reserves

UPGRADE PROCURVE NETWORK SWITCHES

Upgrade our existing ProCurve network switches to newer, modern units that provide enhance capabilities and speed. This would include both the main CCL location as well as City Hall.

Project Status: New in 2021

2021 Budget: \$86,000

Project Budget: \$86,000

Fund Source: Reserves

BORST PARK CONSTRUCTION

The Community Development Department and the Parks and Recreation Division staff recommends the following Projects as priorities for the City's 2021-2022 Budget. Projects recommended in this budget were identified in the Centralia's Park and Recreation Master Plan adopted in 2014 (see for additional projects) and is part of the 2018 Centralia Comprehensive Plan. The improvements were identified by the Parks and Recreation Committee and department staff.

The projects being proposed may or may not be completed based on the actual Borst Park Construction funds available, weather, or time availability. Projects on Wheeler field are usually public/public or public/private partnerships and costs will be adjusted accordingly.

1. BORST PARK SOFTBALL COMPLEX - FIELDS 4 IMPROVEMENTS

Fields 4 are used for softball and the chainlink is bent and out of shape. To improve the looks of the fields and to improve the ball complex and make it match with Fields 3 and 5 we are going to replace the existing chainlink with black-vinyl coated and the backstops will have netting. The dugouts will also be rebuilt as well as new stemwalls added around dirt areas field.

Project Status: 2021-2026

Estimated Cost: \$ 30,000

Funding Source: BPC Revenues and reserves

Priority: High

Timeframe: Short

2. BORST PARK WELL

Install a new well in Borst Park for water fields.

Project Status: 2021-2026

Estimated Cost: \$40,000

Funding Source: BPC Revenues and reserves

Priority: High

Timeframe: Mid

3. BORST PARK LAKE WATER IMPROVEMENTS

Improve the water quality and quantity at Borst Park Lake. This could be adding water and a new fountain to increase oxygen in the water.

Project Status: 2021-2026

Estimated Cost: \$40,000

Funding Source: BPC Revenues and reserves

Priority: High
Timeframe: Short

4. BORST PARK TREE PURCHASING PROGRAM

Improve the quality and quantity of trees in Borst Park.

Project Status: 2021-2026
Estimated Cost: \$5,000
Funding Source: BPC Revenues and reserves
Priority: High
Timeframe: Short

5. WHEELER FIELD REPAIRS/IMPROVEMENTS

Wheeler field is in need of repair and replacement. The nets are getting aged as well as the fencing needs to be replaced. With the assistance of community groups turf is being considered to upgrade the facility as well as new outfield fencing and netting. The amount of money needed for Wheeler improvements depends on donations from community groups and individuals.

Project Status: Estimated construction in 2021-2026
Estimated Cost: \$ 4,800 field lighting
\$ 36,000 new east bleachers
\$ 10,000 fencing
\$ 40,000 field improvements
\$ 2,000 power and water
\$ 92,800
Funding Source: Revenues, reserves, donations, and partnerships
Priority: BPC Low/Medium

6. BORST PARK RESTROOMS

Install a portable restroom facility in the area of the Wheeler batting cage to reduce the need for portable restrooms.

Project Status: 2018-2021
Estimated Cost: \$50,000
Funding Source: BPC Revenues and reserves
Priority: High-Medium
Timeframe: Mid

7. Borst Park Basketball Courts

In the Centralia Parks and Recreation Plan the need for adding outdoor courts to Borst Park was a high priority.

Project Status: 2021-2026
Estimated Cost: \$ 20,000
Funding Source: BPC Revenues and reserves
Priority: High
Timeframe: Mid

8. BORST PARK AND HAYES LAKE TRAILS

Construct a trail from Borst Park around Hayes Lake and connect it to Riverside Park. Also, asphalt the trail around Borst Lake. This would include bridging a wetland adjacent to Hayes Lake.

Project Status: 2021-2026
Estimated Cost: \$ 586,000
Funding Source: BPC/PIF Revenues and reserves, Grants
Priority: High
Timeframe: Mid

9. BORST PARK PLAYGROUND ZIPLINE

In 2020, the City removed the old Big Toys playground and replaced it with a new playground and swings. A zipline is part of the overall vision and play for the playground area.

Project Status: 2021-2026
Estimated Cost: \$ 30,000
Funding Source: BPC Revenues and reserves
Priority: High
Timeframe: Short

10. FORT BORST REHABILITATION

The Borst Fort is showing its age and is in need of a major rehabilitation. The City and Lion's Club will be working jointly in restoring the Fort where it can be seen and appreciated for years to come.

Project Status: 2021-2026
Estimated Cost: \$ 150,000
Funding Source: BPC Revenues, reserves, grants, donations
Priority: High
Timeframe: Mid

11. BORST PARK CHRISTMAS LIGHTS AND DISPLAYS

New Christmas Lights and displays at Borst Park for the drive-thru lighting display.

Project Status: Annual
Estimated Cost: \$5,000
Funding Source: BPC Revenues and reserves
Priority: Medium

12. BORST HOMESTEAD AREA IMPROVEMENTS

Improvements around the Borst Homestead area including Borst Home, school, church replica, Master Gardeners and other improvements.

Project Status: Annual
Estimated Cost: \$3,000
Funding Source: BPC Revenues and reserves
Priority: High

APPENDIX

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BUDGET ORDINANCE

This ordinance is a copy of the document submitted to council. An original with signatures is on file with the City Clerk and copies can be obtained through a public records request.

ORDINANCE NO. 2459

AN ORDINANCE OF THE CITY OF CENTRALIA, WASHINGTON, ADOPTING THE BUDGET OF THE CITY OF CENTRALIA, WASHINGTON, FOR THE YEARS 2021 - 2022 AND PROVIDING FOR THE EFFECTIVE DATE HEREOF

THE CITY COUNCIL OF THE CITY OF CENTRALIA, WASHINGTON, DO
ORDAIN AS FOLLOWS:

Section 1

The Biennial Budget of the City of Centralia, Washington, for the year 2021 - 2022, as fixed and determined in the Proposed Budget for the year 2021 - 2022 and as revised by the City Council after public hearings thereon, is hereby adopted as the Budget of the City of Centralia, Washington, for the years 2021 - 2022. The estimated resources for each separate fund and aggregate expenditures for all such funds of the City of Centralia are set forth in a summary form below and are hereby appropriated for expenditure at the fund level during the years 2021 – 2022 as set forth on pages 2 and 3 of this ordinance.

CITY OF CENTRALIA

2021 - 2022 Proposed Budget

SUMMARY - ALL FUNDS for Ordinance

Fund No.	FUND NAME	2021		2022		Total Appropriations
		Estimated Revenues	Appropriations	Estimated Revenues	Appropriations	Proposed Appropriations
001	GENERAL FUND	\$11,951,272	\$11,936,272	\$11,788,326	\$11,788,326	\$23,724,598
101	STREET FUND	1,099,543	1,099,543	1,095,145	1,095,145	2,194,688
104	PATHS & TRAILS FUND	-	-	-	-	-
106	REPAIR & DEMOLITION FUND	10,000	10,000	10,522	10,522	20,522
107	ELECTRIC UTILITY REVOLVING FUND	-	-	-	-	-
108	PARK IMPROVEMENT FUND	-	-	-	-	-
109	STADIUM FUND	174,356	174,356	171,282	171,282	345,638
111	CONFISCATIONS/SEIZURES FUND	100,000	100,000	100,000	100,000	200,000
112	LAW ENFORCEMENT GRANT FUND	-	-	-	-	-
114	INDOOR POOL FUND	10,000	10,000	10,000	10,000	20,000
115	DEPOT FUND	36,200	36,200	36,250	36,250	72,450
116	LEOFF 1 OPEB TRUST FUND	245,000	237,500	346,000	253,500	491,000
124	BORST PARK CONSTRUCTION FUND	56,200	56,200	56,200	50,600	106,800
125	BORST HOME FUND	1,000	1,000	1,000	1,000	2,000
130	WASH LAWN CEMETERY FUND	-	-	-	-	-
131	LANDFILL CLOSURE FUND	-	-	-	-	-
132	LANDFILL OPERATING TRUST FUND	-	-	-	-	-
140	TRANSPORTATION BENEFIT FUND	1,185,427	1,185,427	660,000	660,000	1,845,427
145	24/7 SOBRIETY FUND	35,000	35,000	40,000	40,000	75,000
201	DEBT SERVICE FUND	131,492	131,492	127,534	127,534	259,026
202	2019 BOND DEBT SERVICE FUND	269,400	269,400	267,400	267,400	536,800
302	CAPITAL PROJECTS FUND	2,269,169	2,269,169	260,000	260,000	2,529,169
303	ENERGY EFFICIENCY CAPITAL PROJECT FUND	15,000	15,000	15,000	15,000	30,000
304	FLOOD CAPITAL PROJECTS	2,318,200	2,318,200	-	-	2,318,200
305	2019 STREETScape/FOX RESTORATION CAPITAL PROJECT FUND	3,006,000	3,006,000	-	-	3,006,000
401	CITY LIGHT FUND	28,906,583	28,906,583	30,068,883	30,068,883	58,975,466
402	WATER FUND	6,347,680	6,347,680	6,453,280	6,453,280	12,800,960
403	WASTEWATER FUND	17,256,502	17,256,502	10,233,240	10,233,240	27,489,742
405	STORM & SURFACE WATER FUND	1,035,171	1,035,171	992,981	992,981	2,028,152
501	EQUIPMENT RENTAL FUND	654,336	804,336	660,511	660,511	1,464,847
502	INFORMATION SERVICES FUND	793,062	793,062	785,062	785,062	1,578,124
611	FIREMEN'S PENSION FUND	28,000	28,000	43,000	43,000	71,000
	TOTAL APPROPRIATIONS	\$77,924,593	\$78,062,093	\$64,221,616	\$64,123,516	\$142,185,609

Section 2

The 2021 - 2022 budgeted staffing level, as indicated on the Proposed 2021 Salary Schedule, is decreased by four positions; three in the police department, and one in the recreation department for 2021. In 2022 the proposed reduction is two police department positions and one recreation department position. It is expected by 2023 these positions will be able to be filled.

Section 3

That the provisions of this ordinance are declared to be severable and in the event a court of competent jurisdiction declares any portion of this Ordinance invalid, the remaining provisions shall be unaffected thereby.

Section 4

That any previously enacted ordinance, or part thereof in conflict herewith be and the same hereby is repealed to the extent of such conflict.

Section 5

The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditor's Office and to the Municipal Research & Services Center of Washington.

Section 6

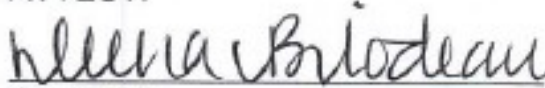
The effective date of this Ordinance shall be the 1st day of January, 2021.

Section 7

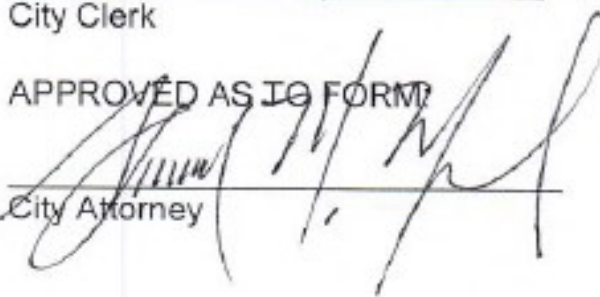
PASSED by the City Council of the City of Centralia, Washington for the first reading on the 10th day of November, 2020 and the second and final reading on the 24th day of November 2020.


MAYOR

ATTEST:


City Clerk

APPROVED AS TO FORM


City Attorney

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SALARY SCHEDULE 2021

CITY OF CENTRALIA

2021 AUTHORIZED STAFFING LEVEL & 2021 SALARY SCHEDULE (Base pay only)

Does not include longevity, educational or other premiums, overtime or holiday pay.

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		Minimum	Maximum	
COUNCIL (011)				
MAYOR	ELECTED OFFICIAL	n/a	7,200	1
MAYOR PRO TEM	ELECTED OFFICIAL	n/a	4,800	1
COUNCIL MEMBER	ELECTED OFFICIAL	n/a	3,600	5
MUNICIPAL COURT (012)				
JUDGE (.40 FTE)	NON-REPRESENTED	n/a	62,431*	0.4
COURT ADMINISTRATOR	NON-REPRESENTED	62,021	75,944*	1
CHIEF COURT CLERK	TEAMSTER CLERICAL	53,160	60,828	1
DEPUTY COURT CLERK	TEAMSTER CLERICAL	46,416	53,160	1.5
CITY MANAGER (013)				
CITY MANAGER	NON-REPRESENTED	n/a	155,280*	1
CITY CLERK (013)				
CITY CLERK	NON-REPRESENTED	62,021	75,944*	1
FINANCE (014)				
FINANCE DIRECTOR	NON-REPRESENTED	106,546	130,661*	1
FINANCIAL ANALYST	NON-REPRESENTED	70,921	86,978*	2
CITY ACCOUNTANT	TEAMSTER CLERICAL	69,684	79,476	1
ACCOUNTING SPECIALIST	TEAMSTER CLERICAL	53,160	60,828	1
CITY ATTORNEY (015)				
CITY ATTORNEY	NON-REPRESENTED	113,922	139,940*	1
LEGAL SECRETARY	NON-REPRESENTED	54,145	66,324*	1
CODE ENFORCEMENT PROGRAM COORDINATOR	NON-REPRESENTED	57,961	70,921*	1
HUMAN RESOURCES (016)				
HUMAN RESOURCE ANALYST	NON-REPRESENTED	57,961	70,921*	1
HUMAN RESOURCES DIRECTOR	NON-REPRESENTED	99,563	121,961*	1
HUMAN RESOURCES/LEGAL ASSISTANT	NON-REPRESENTED	47,232	57,961*	1
COM DEV/BUILDING (018/024/039)				
BUILDING OFFICIAL	NON-REPRESENTED	75,944	93,025*	1
BUILDING INSPECTOR/PERMIT TECHNICIAN	NON-REPRESENTED	57,961	70,921*	0
BUILDING MAINTENANCE TECHNICIAN	NON-REPRESENTED	41,343	50,621*	1
COM DEVELOPMENT/PARK DIRECTOR	NON-REPRESENTED	113,922	139,940*	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	46,416	53,160	1
ASSISTANT COMMUNITY DEVELOPMENT DIRECTOR	NON-REPRESENTED	81,235	99,536*	1

CONTINUED				
DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		Minimum	Maximum	
POLICE (021/112)				
ADMINISTRATIVE ASSISTANT	NON-REPRESENTED	54,185	66,324*	1
CHIEF OF POLICE	NON-REPRESENTED	113,922	139,940*	1
COMMUNITY SERVICE OFFICER	TEAMSTERS POLICE CLERICAL	33,828	41,412	2
DETECTIVE	TEAMSTERS POLICE	69,126	82,157***	3
DETECTIVE SERGEANT	TEAMSTERS POLICE	94,475	96,383***	1
PATROL OFFICER	TEAMSTERS POLICE	69,126	82,157***	19
COMMANDER (OPERATIONS)	NON-REPRESENTED	99,536	121,969*	1
COMMANDER (SERVICES)	NON-REPRESENTED	99,536	121,969*	1
POLICE EVIDENCE/PROPERTY SPECIALIST	TEAMSTERS POLICE CLERICAL	43,140	52,008	1
POLICE RECORDS TECHNICIAN	TEAMSTERS POLICE CLERICAL	43,140	52,008	6
POLICE SERGEANT	TEAMSTERS POLICE	94,475	96,383***	5
SCHOOL RESOURCE OFFICER	TEAMSTERS POLICE	69,126	82,157***	1
PARKS & RECREATION (103)				
LEAD PARK TECHNICIAN	TEAMSTERS STREET/PARKS	63,315	79,414	1
PARK MECHANIC/TECHNICIAN	TEAMSTERS STREET/PARKS	56,680	69,472	1
PARK TECHNICIAN	TEAMSTERS STREET/PARKS	52,936	64,896	1
RECREATION SUPERVISOR	NON-REPRESENTED	62,021	75,944*	1
PUBLIC WORKS/CITY LIGHT ADMINISTRATION ***				
(401, 402, 403, 405, 101, 131, 501 & 502)				
ADMINISTRATIVE SERVICES MANAGER	NON-REPRESENTED	75,944	93,025*	1
IS DIRECTOR	NON-REPRESENTED	99,536	121,969*	1
IS SPECIALIST	NON-REPRESENTED	62,021	75,944*	1
IS TECHNICIAN	NON-REPRESENTED	54,145	66,324*	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	46,416	53,160	3
PROGRAM SPECIALIST	TEAMSTERS CLERICAL	56,892	65,100	1
PUBLIC WORKS DIRECTOR	NON-REPRESENTED	113,922	139,940*	1
RECORDS MAINTENANCE COORDINATOR	TEAMSTERS CLERICAL	46,416	53,160	1
MAINTENANCE (401, 402, 403)				
MAINTENANCE CUSTODIAN	NON-REPRESENTED	31,541	38,580*	1
ENGINEERING (101, 401, 402, 403 & 405)				
CITY ENGINEER	NON-REPRESENTED	106,546	130,661*	1
CIVIL ENGINEER	NON-REPRESENTED	81,235	99,536*	1
ENGINEER TECHNICIAN II	W/WW/ENGINEERING	60,091	66,685**	1
ENGINEER TECHNICIAN IV	W/WW/ENGINEERING	73,507	81,619**	1
GIS/CAD COORDINATOR	W/WW/ENGINEERING	73,507	81,619**	1
UTILITY CUSTOMER SERVICE CENTER (401, 402 & 403)				
CUSTOMER SERVICE REPRESENTATIVE	TEAMSTERS CLERICAL	46,416	53,160	5.5
CUSTOMER SERVICE SUPERVISOR	NON-REPRESENTED	62,021	75,944*	1
STREETS FUND (101)				
TECHNICIAN	TEAMSTERS STREET/PARKS	64,896	79,414	1
STREET & STORMWATER OPS MGR	NON-REPRESENTED	75,955	93,025*	0
STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	52,936	64,896	3

		CONTINUED				
		COLLECTIVE BARGAINING ORGANIZATION		SALARY RANGE		# of FTEs
DEPARTMENT & POSITION TITLE				Minimum	Maximum	
CITY LIGHT (401)						
CANAL MAINTENANCE SUPERVISOR	IBEW LIGHT	n/a	85,883		1	
CANAL TECHNICIAN	IBEW LIGHT	n/a	69,014		1	
CHIEF POWERHOUSE OPERATOR	IBEW LIGHT	n/a	119,163		1	
CHIEF SUBSTATION OPERATOR	IBEW LIGHT	n/a	119,163		1	
DAM TECHNICIAN	IBEW LIGHT	n/a	69,014		1	
ELECTRICAL ENGINEERING MANAGER	NON-REPRESENTED	99,536	121,969*		1	
ELECTRICAL ENGINEERING TECH III	IBEW LIGHT	n/a	81,994		1	
ELECTRICAL ENGINEERING TECH IV	IBEW LIGHT	n/a	87,630		1	
GENERAL MANAGER	NON-REPRESENTED	113,922	139,940*		1	
GENERATION & SYSTEMS OPS MANAGER	NON-REPRESENTED	99,536	121,969*		1	
GROUNDMAN	IBEW LIGHT	n/a	62,192		0	
HYDRO MAINTENANCE TECHNICIAN	IBEW LIGHT	n/a	62,254		1	
INSTRUMENT & CONTROL TECHNICIAN	IBEW LIGHT	n/a	104,520		1	
LIGHT METER TECHNICIAN	IBEW LIGHT	n/a	104,520		1	
LIGHT METER TECHNICIAN FOREMAN	IBEW LIGHT	n/a	119,163		1	
LIGHT WAREHOUSEMAN	IBEW LIGHT	n/a	73,382		2	
LINE EQUIPMENT OPERATOR	IBEW LIGHT	n/a	85,883		1	
LINE FOREMAN	IBEW LIGHT	n/a	119,163		2	
LINE SERVICE TECHNICIAN	IBEW LIGHT	n/a	104,520		1	
LINE SUPERINTENDENT	NON-REPRESENTED	93,025	113,922*		1	
LINE TECHNICIAN	IBEW LIGHT	n/a	104,520		6	
LINE TECHNICIAN APPRENTICE	IBEW LIGHT	77,314	99,299		0	
POWERHOUSE OPERATOR	IBEW LIGHT	n/a	104,520		2	
POWERHOUSE OPERATOR APPRENTICE	IBEW LIGHT	n/a	104,520		1	
SUBSTATION OPERATOR	IBEW LIGHT	n/a	104,520		1	
SUBSTATION OPERATOR APPRENTICE	IBEW LIGHT	n/a	104,520		1	
TECHNICAL ASSISTANT II	IBEW LIGHT	n/a	66,602		1	
CHIEF STOREKEEPER/BUYER	IBEW LIGHT	n/a	88,837		1	
METER READERS (402 & 403)						
WATER METER READER	W/WW/ENGINEERING	54,142	60,237**		1	
WATER FUND (402)						
LEAD REMOTE SYSTEMS TECH	W/WW/ENGINEERING	71,074	78,978**		1	
LEAD WATER CUSTOMER SERVICE TECHNICIAN	W/WW/ENGINEERING	66,394	73,798**		1	
LEAD WATER TECHNICIAN	W/WW/ENGINEERING	66,394	73,798**		1	
REMOTE SYSTEMS TECHNICIAN	W/WW/ENGINEERING	62,067	69,014**		2	
WATER OPERATIONS MANAGER	NON-REPRESENTED	81,235	99,536*		1	
WATER QUALITY SPECIALIST	W/WW/ENGINEERING	62,067	69,014**		1	
WATER TECHNICIAN	W/WW/ENGINEERING	58,053	64,501**		4	
WASTEWATER FUND (403)						
COLLECTION SYSTEM LEAD TECHNICIAN	W/WW/ENGINEERING	67,725	75,254**		1	
COLLECTION SYSTEM TECHNICIAN	W/WW/ENGINEERING	59,218	65,811**		2	
ENVIRONMENTAL SPECIALIST	W/WW/ENGINEERING	58,053	64,501**		1	
INSTRUMENT & CONTROLS TECHNICIAN	W/WW/ENGINEERING	n/a	92,747**		1	
MAINTENANCE TECHNICIAN	W/WW/ENGINEERING	63,315	70,408**		1	
PROCESS ANALYST	W/WW/ENGINEERING	59,218	65,811**		1	

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		Minimum	Maximum	
TREATMENT PLANT LEAD OPERATOR	W/WW/ENGINEERING	67,725	75,254**	1
W/W OPERATIONS MANAGER	NON-REPRESENTED	81,235	99,536*	1
W/W TREATMENT PLANT OPERATOR	W/WW/ENGINEERING	59,218	65,811**	2
W/W TREATMENT PLANT OPERATOR I*	W/WW/ENGINEERING	58,053	64,501**	1

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		Minimum	Maximum	
STORM & SURFACE WATER FUND (405)				
STORMWATER/STREET MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	52,936	64,896	1
STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	52,936	64,896	1
EQUIPMENT RENTAL FUND (501)				
ER & R LEAD MECHANIC	TEAMSTERS STREET/PARKS	60,674	74,277	1
MECHANIC	TEAMSTERS STREET/PARKS	56,680	69,472	2
				<u>164.4</u>
TOTAL AUTHORIZED FTEs				164.4

*No cola's for 2021

**Unsettled IBEW w/ww/Eng for 2020, expiration was 12-31-19

*** Contract expires 12-31-2020

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UTILITY ALLOCATED COSTS

UTILITIES ADMINSTRATIVE DIVISION	159
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UTILITES ADMINISTRATIVE DIVISION

UTILITIES ADMINISTRATIVE DIVISION BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Operating Transfer In	\$1,407,483	\$789,386	\$789,932	\$1,579,318	\$831,265	\$831,265	\$1,662,530
TOTAL OPERATING REVENUES	\$1,407,483	\$789,386	\$789,932	\$1,579,318	\$831,265	\$831,265	\$1,662,530
OPERATING EXPENDITURES							
Salaries	\$817,200	\$455,303	\$455,303	\$910,606	\$497,233	\$497,233	\$994,466
Benefits	429,584	230,003	230,003	460,006	238,241	238,241	476,482
Supplies	47,152	24,999	24,999	49,998	25,000	25,000	50,000
Other Services & Charges	35,083	50,319	50,319	100,638	42,370	42,370	84,740
Intergovernmental	57,315	0	0	0	0	0	0
Interfund	12,278	28,762	29,308	58,070	28,421	28,421	56,842
Capital Outlay	8,871	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,407,483	\$789,386	\$789,932	\$1,579,318	\$831,265	\$831,265	\$1,662,530

STAFFING LEVELS

Office Coordinator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Admin. Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ST/ER/SW Ops Manager	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Utilities Financial Officer	1.00	1.00	0.00	0.00			0.00
Program Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Archivist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	9.00	9.00	7.00	7.00	7.00	7.00	7.00

UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY

LIGHT - YELM HYDRO	6%	6%	6%	6%	6%	6%	6%
LIGHT - CENTRALIA	30%	30%	30%	30%	30%	30%	30%
STREETS	9%	9%	14%	14%	14%	14%	14%
WATER	21%	23%	20%	20%	20%	20%	20%
WASTEWATER	26%	25%	21%	21%	21%	21%	21%
STORMWATER	3%	4%	4%	4%	4%	4%	4%
EQUIPMENT RENTAL	3%	3%	5%	5%	5%	5%	5%
LANDFILL	2%	0%	0%	0%			
	100%	100%	100%	100%	100%	100%	100%

CUSTOMER SERVICE CENTER DIVISION

CUSTOMER SERVICE CENTER DIVISION BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Operating Transfer In	\$1,476,209	\$914,860	\$922,506	\$1,837,366	\$825,047	\$825,047	\$1,650,094
TOTAL OPERATING REVENUES	\$1,476,209	\$914,860	\$922,506	\$1,837,366	\$825,047	\$825,047	\$1,650,094
OPERATING EXPENDITURES							
Salaries	\$595,648	\$332,871	\$332,871	\$665,742	\$294,280	\$294,280	\$588,560
Benefits	375,868	200,667	200,667	401,334	173,771	173,771	347,542
Supplies	27,197	20,555	22,555	43,110	20,555	20,555	41,110
Other Services & Charges	465,218	332,005	337,105	669,110	308,020	308,020	616,040
Intergovernmental	0	0	0	0	0	0	0
Interfund	12,278	28,762	29,308	58,070	28,421	28,421	56,842
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,476,209	\$914,860	\$922,506	\$1,837,366	\$825,047	\$825,047	\$1,650,094
STAFFING LEVELS							
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Assistant Senior	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Service Representative	3.50	5.50	5.50	5.50	5.50	5.50	5.50
TOTAL STAFFING LEVELS	6.50	6.50	6.50	6.50	6.50	6.50	6.50
UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY							
LIGHT - CENTRALIA	45%	45%	45%	45%	45%	45%	45%
WATER	28%	28%	28%	28%	28%	28%	28%
WASTEWATER	25%	25%	25%	25%	25%	25%	25%
STORMWATER	2%	2%	2%	2%	2%	2%	2%
	100%	100%	100%	100%	100%	100%	100%

CIVIL ENGINEERING DIVISION

CIVIL ENGINEERING DIVISION BUDGET SUMMARY

	Actual 2017-2018	Amended 2019	Amended 2020	Amended 2019-2020	Adopted 2021	Adopted 2022	Adopted 2021-2022
OPERATING REVENUES							
Operating Transfer In	\$1,404,448	\$783,901	\$771,816	\$1,555,717	\$754,730	\$754,730	\$1,509,460
TOTAL OPERATING REVENUES	\$1,404,448	\$783,901	\$771,816	\$1,555,717	\$754,730	\$754,730	\$1,509,460
OPERATING EXPENDITURES							
Salaries	\$858,272	\$452,578	\$452,578	\$905,156	\$437,716	\$437,716	\$875,432
Benefits	360,958	193,216	193,216	386,432	193,767	193,767	387,534
Supplies	44,547	13,622	13,622	27,244	13,750	13,750	27,500
Other Services & Charges	79,543	71,400	71,400	142,800	69,347	69,347	138,694
Intergovernmental	0	0	0	0	0	0	0
Interfund	61,128	40,085	41,000	81,085	40,150	40,150	80,300
Capital Outlay	0	13,000	0	13,000	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,404,448	\$783,901	\$771,816	\$1,555,717	\$754,730	\$754,730	\$1,509,460
STAFFING LEVELS							
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS/CAD Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech IV	1.00			0.00	1.00	1.00	1.00
Engineering Tech III	1.00			0.00			0.00
Engineering Tech II	0.00	2.00	2.00	2.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	0.00						
UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY							
	0.00						
LIGHT - YELM HYDRO	0%	15%	15%	15%	15%	15%	15%
LIGHT - CENTRALIA	34%	10%	10%	10%	10%	10%	10%
STREETS	4%	8%	8%	8%	8%	8%	8%
WATER	25%	30%	30%	30%	30%	30%	30%
WASTEWATER	26%	26%	26%	26%	26%	26%	26%
STORMWATER	11%	11%	11%	11%	11%	11%	11%
	100%	100%	100%	100%	100%	100%	100%

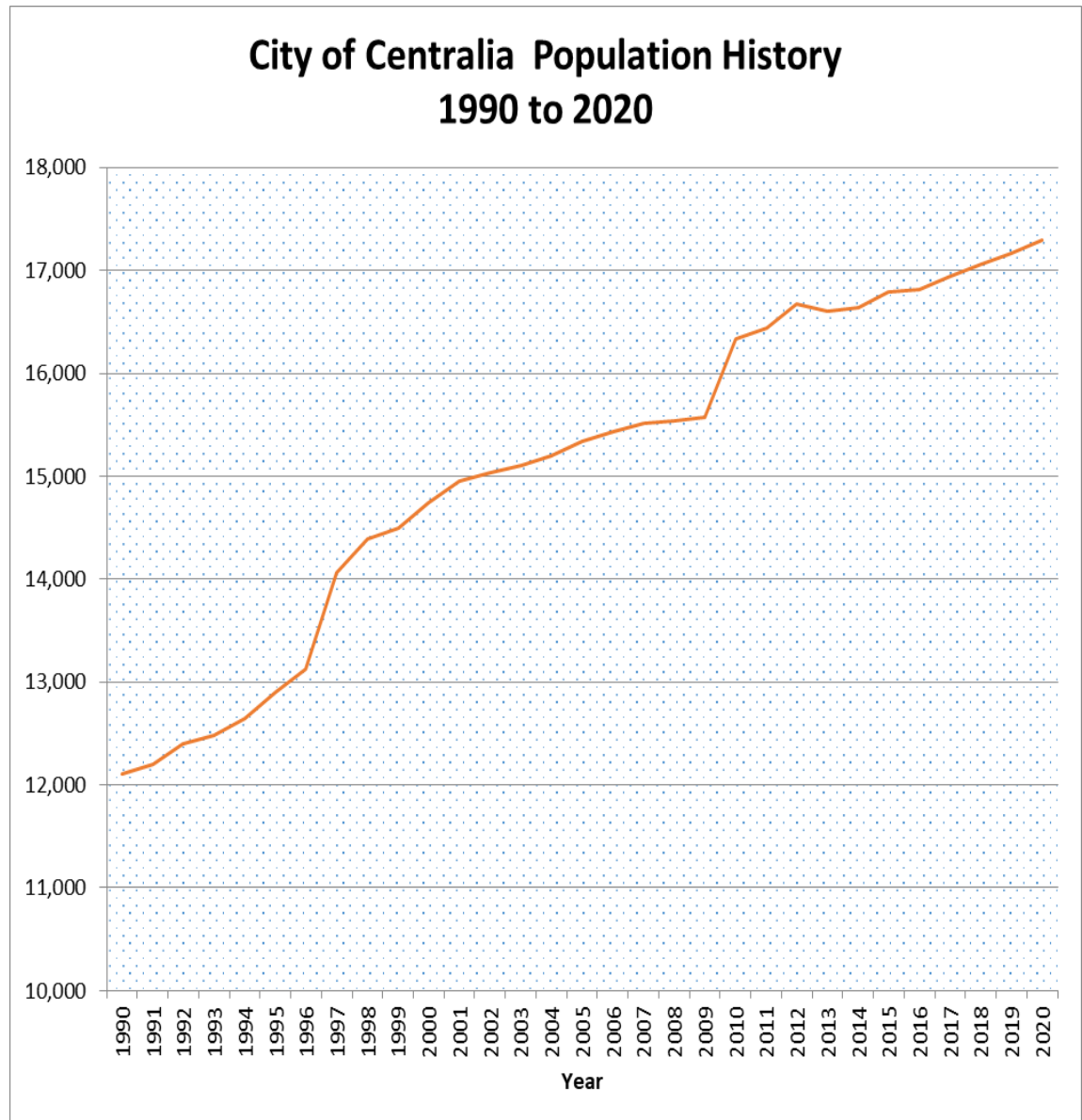
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City of Centralia
Summary of Outstanding Debt
As of January 1, 2021

Fund / Debt Description	Date Issued	Original Debt Issued	Jan 2021 Principal Outstanding	2021 Principal	2021 Interest	Dec 2021 Principal Outstanding	Maturity
General Fund							
<i>Distressed Counties Loan (.09 Funds)</i>							
Millard Business Attraction (001.019)	7/9/2010	\$ 300,000	\$ 148,210	\$ 15,175	\$ 3,005	\$ 133,035	12/1/2029
<i>Centralia School District</i>							
HVAC-Indoor Swimming Pool (001.103)	5/15/2013	\$ 207,690	\$ 51,923	\$ 20,769	\$ -	\$ 31,154	6/1/2023
Stadium Fund (Hotel/Motel)							
<i>General Obligation Bond</i>							
Sports Complex (Fund 109)	8/10/2010	\$ 1,225,000	\$ 720,000	\$ 60,000	\$ 32,760	\$ 660,000	12/1/2030
Debt Service Funds							
<i>General Obligation Bond</i>							
QECB Energy Efficiency (Fund 201)	7/30/2013	\$ 1,100,000	\$ 330,000	\$ 110,000	\$ 12,738	\$ 220,000	8/1/2023
<i>General Obligation Bond</i>							
Streetscape/Fox Theatre (Fund 202)	4/24/2019	\$ 3,825,000	\$ 3,615,000	\$ 140,000	\$ 129,400	\$ 3,475,000	12/1/2038
Total Debt Service Funds		\$ 4,925,000	\$ 3,945,000	\$ 250,000	\$ 142,138	\$ 3,695,000	
Capital Projects Fund							
<i>General Obligation Refunding Bond</i>							
Streetscape (Fund 302)	4/30/2013	\$ 1,116,592	\$ 149,881	\$ 149,881	\$ 1,484	\$ -	5/1/2021
Electric Fund							
<i>Revenue Bonds</i>							
2010 Revenue Bonds	10/7/2010	11,055,000	7,455,000	635,000	416,025	6,820,000	12/1/2030
2015 Revenue Refunding Bonds	12/3/2015	9,684,433	6,590,891	1,040,044	156,863	5,550,847	12/1/2026
Total Electric Fund		\$ 20,739,433	\$ 14,045,891	\$ 1,675,044	\$ 572,889	\$ 12,370,847	
Water Fund							
<i>Revenue Bonds</i>							
2013 Refunding Bonds	4/30/2013	\$ 1,128,964	\$ 109,908	\$ 109,908	\$ 1,088	\$ -	5/1/2021
<i>Public Works Trust Fund Loans</i>							
Cooks Hill Water	7/30/2002	2,316,356	256,232	128,116	2,562	128,116	6/1/2022
<i>State Revolving Fund Loans</i>							
Ham Hill Water	10/1/2002	624,240	98,564	32,855	986	65,709	10/1/2023
Port North Ext	8/11/2005	2,197,866	462,709	115,677	4,627	347,032	10/1/2024
Total Water Fund		\$ 6,267,426	\$ 927,413	\$ 386,556	\$ 9,263	\$ 540,857	
Wastewater Fund							
<i>Public Works Trust Fund Loans</i>							
Swanson Heights	4/18/2002	\$ 1,307,382	\$ 41,467	\$ 41,467	\$ 829	\$ -	7/1/2021
Maple Hansen	7/31/2002	280,098	16,602	8,301	166	8,301	7/1/2022
Cooks Hill Sewer	7/4/2004	1,192,500	251,751	62,938	1,259	188,813	7/1/2024
<i>State Revolving Fund Loans</i>							
Wastewater Treatment Plant A	11/1/2005	33,009,836	6,771,249	1,692,812	-	5,078,437	11/1/2024
Wastewater Treatment Plant B	8/31/2006	591,946	182,137	30,356	-	151,781	8/31/2026
I&I Reduction (97.72%)	12/4/2013	3,003,050	1,997,576	144,563	49,298	1,853,013	12/31/2032
Total Wastewater Fund		\$ 39,384,812	\$ 9,260,782	\$ 1,980,437	\$ 51,552	\$ 7,280,345	
Storm & Surface Water Fund							
<i>State Revolving Fund Loan</i>							
I&I Reduction (2.28%)	12/4/2013	\$ 70,067	\$ 46,608	\$ 3,373	\$ 1,150	\$ 43,235	12/31/2032
TOTAL OUTSTANDING DEBT		\$ 74,236,020	\$ 29,295,708	\$ 4,541,235	\$ 814,241	\$ 24,754,474	

POPULATION HISTORY

Year	Population
1990	12,101
1991	12,206
1992	12,401
1993	12,478
1994	12,651
1995	12,898
1996	13,123
1997	14,068
1998	14,390
1999	14,493
2000	14,742
2001	14,950
2002	15,040
2003	15,110
2004	15,200
2005	15,340
2006	15,430
2007	15,520
2008	15,540
2009	15,570
2010	16,336
2011	16,440
2012	16,670
2013	16,600
2014	16,640
2015	16,790
2016	16,820
2017	16,940
2018	17,060
2019	17,170
2020	17,290



During the past twenty-five years, the population of the City of Centralia has increased by

4,392

The 2020 displayed number is an estimate until the OFM provides the official estimate.

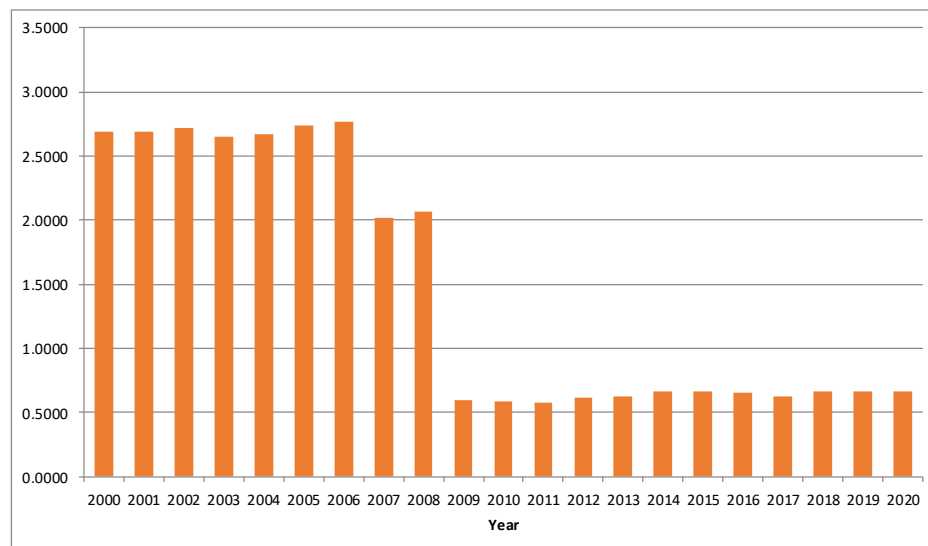
RCW 43.62.030 states that the Office of Financial Management (OFM) shall annually determine the April 1 populations of all cities and towns of the state. OFM population estimates for cities and towns are used in state program administration and in the allocation of selected state revenues .

PROPERTY TAX HISTORY

REGULAR PROPERTY TAX <http://lewiscountywa.gov/assessor/tax-summary>

Year	Levy Rate per \$1,000	Change	Property Tax Levy	Change	Assessed Value	Change
2000	2.6859	0.31%	1,625,064	2.11%	605,041,069	1.79%
2001	2.6859	0.00%	1,668,576	2.68%	621,240,877	2.68%
2002	2.7163	1.13%	1,721,128	3.15%	633,633,067	1.99%
2003	2.6479	-2.52%	1,834,501	6.59%	692,806,121	9.34%
2004	2.6722	0.92%	1,870,722	1.97%	700,078,235	1.05%
2005	2.7380	2.46%	1,916,882	2.47%	700,096,424	0.00%
2006	2.7685	1.11%	1,970,317	2.79%	711,691,383	1.66%
2007	2.0142	-27.24%	2,051,875	4.14%	1,018,693,500	43.14%
2008	2.0706	2.80%	2,123,328	3.48%	1,025,481,485	0.67%
2009	0.5940	-71.31%	627,717	-70.44%	1,056,773,377	3.05%
2010	0.5870	-1.17%	629,384	0.27%	1,072,135,903	1.45%
2011	0.5816	-0.92%	630,298	0.15%	1,083,701,516	1.08%
2012	0.6130	5.39%	645,844	2.47%	1,053,650,942	-2.77%
2013	0.6255	2.05%	651,014	0.80%	1,040,770,478	-1.22%
2014	0.6605	5.60%	660,996	1.53%	1,000,820,368	-3.84%
2015	0.6669	0.97%	672,260	1.70%	1,007,975,532	0.71%
2016	0.6582	-1.30%	672,260	0.00%	1,021,334,776	1.33%
2017	0.6279	-4.60%	685,508	1.97%	1,091,717,928	6.89%
2018	0.6672	6.26%	707,211	3.17%	1,059,990,378	-2.91%
2019	0.6672	0.00%	707,212	0.00%	1,059,990,378	0.00%
2020	0.6672	0.00%	707,213	0.00%	1,059,990,378	0.00%

Regular Property Tax
Rate per \$1,000 of Assessed Value



GLOSSARY

ACCOUNTING PERIOD:

A period at the end of which and for which financial statement are prepared.

ACCOUNTING SYSTEM:

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE:

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE:

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS OF ACCOUNTING:

Under this accounting method, revenues and expenditures are recorded in the periods in which these transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid. Enterprise and Internal Services Funds use the accrual basis of accounting.

AD VALOREM TAXES:

A tax levied on the assessed value of real property.

ADVANCE REFUNDING BONDS:

Bonds which are issued to refinance an outstanding bond issue before the date at which the outstanding bonds become due.

FIDUCIARY FUND:

A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

ALLOCATION:

To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

AMORTIZATION:

The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. Also, the reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNUAL DEBT SERVICE:

The amount required to be paid in a calendar year for principal and interest on all bonds then outstanding, but excluding any outstanding term bonds, and payments into any Sinking Fund Account for the amortization of outstanding bonds.

ANNUAL FINANCIAL REPORT:

The official annual report of a government.

APPROPRIATION:

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATIONS ORDINANCE:

The official enactment by the City Council establishing the legal authority for city officials to obligate and expend resources.

ASSESSED VALUATION (AV):

The estimated value placed upon real and personal property by a government as the basis for levying property taxes.

ASSESSMENT:

The process of making the official valuation of property for purposes of taxation; the valuation placed upon property as a result of this process.

ASSETS:

Property owned or held by a government, which has monetary value. Assets are long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Assets can include equipment, computers, furniture, buildings, improvements other than buildings, land, plant and vehicles.

ASSIGNED RESOURCES:

Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed.

AUDIT:

An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

AUDITOR'S REPORT:

A statement by the auditor describing the scope of the audit and the auditing standards applied in the examination and setting forth the auditor's opinion on the fairness of the presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

As a rule, the report would include: a statement of the scope of the audit, explanatory comments or findings (if any) concerning exceptions by the auditor, opinions, financial statements and schedules, and sometimes statistical tables, comments and recommendations.

BALANCED BUDGET:

A budget is balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BARS: An acronym meaning the Budgeting, Accounting, Reporting System manual which is prescribed by the state of Washington for all governmental entities in the state of Washington.

BASE BUDGET:

Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BASIC FINANCIAL STATEMENTS:

Those financial statements, including notes thereto, that are necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP.

BASIS OF ACCOUNTING:

A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BEGINNING FUND BALANCE:

A revenue account used to record resources available from the previous fiscal year.

BIENNIAL BUDGET: Two year fiscal plan authorized by the Revised code of Washington RCW 35A.34.

BOND:

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

BOND ANTICIPATION NOTES:

Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

BOND CONSTRUCTION FUNDS

Unspent cash proceeds from bonds issued for specific purposes.

BOND REGISTRAR:

The fiscal agency of the state of Washington in either Seattle, Washington or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, maintaining the bond register, effecting transfer of ownership of the bonds and paying interest on a principal of (and any premium pursuant to call on) the bonds.

BUDGET:

A plan of financial operation displaying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the city and its departments operate.

BUDGET CALENDAR:

The schedule of key dates or milestones, which the city follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The official written statement prepared by the city Manager and Finance Department and supporting staff for the City Council which represents the financial plan and programs proposed for the next fiscal year.

The budget document usually consists of two parts. The first part contains a message from the City Manager, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance or resolution and revenue and borrowing measures will be necessary to put the budget into effect.

BUDGET MESSAGE:

The general discussion or summary of the proposed budget as presented in writing by the City Manager to the City Council and the public.

The budget message contains an explanation of the principal budget items, an outline of the city's experience during the past period and its financial status at the time of the message and the recommendations regarding the financial policy for the coming period.

CAPITAL ASSETS:

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Facilities Plan.

CAPITAL FACILITIES PLAN (CFP):

A plan of proposed capital expenditures to be incurred each year over a period of six future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY:

Expenditures, which result in the acquisition of or additions to assets. Examples include land, buildings, machinery and equipment, and construction projects, all of which must meet the capitalization threshold of \$5000 and have a life expectancy that exceeds two years.

CAPITAL PROGRAM:

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the full resources estimated to be available to finance the projected public facilities.

CAPITAL PROJECTS:

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than ten years.

CAPITAL RESERVES:

Funds set aside for capital improvements such as infrastructure replacement projects of unplanned (emergency) repairs.

CASH BASIS:

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CASH FLOW BUDGET:

A projection of the cash receipts and disbursements anticipated during a given time period.

CERTIFICATE OF DEPOSIT:

A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

COLA:

Cost of Living Allowance.

COMMUNITY PARK:

Those parks so designated in the City of Centralia Parks and Recreation plan.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

COST ACCOUNTING:

Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver particular services.

COUNCILMANIC BONDS:

Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5% of the assessed valuation, and voted bonds 2.5%.

CPI:

Consumer Price Index is a measure of the changes in prices over time for a fixed market basket of goods and services as provided by the U.S. Department of Labor.

CUSTOMER DEPOSITS:

Cash collected from customers as a security; for utility customers, to secure payment of final bill.

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, notes and accounts payable.

DEBT LIMITS:

The maximum amount of gross or net debt, which is legally permitted.

DEBT RESERVE:

Cash held as security and required by creditors to make final debt payments or accumulated to make debt payments when they are due.

DEBT SERVICE:

Payment of interest and repayment of principal to holders of the city's debt instruments.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT:

The excess of an entity's liabilities over its assets. Also, the excess of expenditures or expenses over revenues during a single accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES:

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. The unpaid balance continues to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEMAND DEPOSIT:

A deposit of monies where the monies are payable by the bank upon demand.

DEPARTMENT:

The basic organizational unit of city government responsible for carrying out specific functions assigned.

DEPRECIATION:

Expiration in the service life of capital assets attributable to wear and tear, deterioration, impact of physical elements, inadequacy or obsolescence. Also, that portion of the cost of a capital asset which is charged as an expense during a particular period.

The cost of a capital asset, less any salvage value, is prorated over its estimated service life and each period is charged with a portion of the cost. In this process, the entire cost of the asset is charged off as an expense.

DEVELOPMENT ACTIVITY:

Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, that created additional demand and need for public facilities.

DOUBLE BUDGETING:

The result of having funds or departments within a government purchase services from one another rather than from outside vendors. When internal purchasing occurs, both funds must budget the expenditure (one to buy the service and the other to add the resources to its budget so they have something to sell). This type of transaction results in inflated budget values because the same expenditure dollar is budgeted twice: once in each fund's budget. The revenue side of both funds is similarly inflated.

ENCUMBRANCES:

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENDING FUND BALANCE:

The estimated amount of cash and investments that have not been appropriated, or the actual amount that has not been spent at the end of a budget, or the amount held in reserve for future years.

ENTERPRISE FUND:

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

EQUIPMENT REPLACEMENT FUNDS:

Funds set aside for the scheduled replacement of vehicles and other equipment.

EXPENDITURES:

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FEE IN LIEU OF:

Charges which are contributions made by developers toward future improvements of city facilities resulting from the additional demand on the city's facilities generated from the development.

FINES & FORFEITURES:

This revenue category includes court, traffic and parking fines and forfeitures.

FISCAL YEAR:

A twelve (12) month period designated as the operating year by an entity. For Centralia, the fiscal year is the same as the calendar year (also called budget year).

FLOAT:

The amount of money represented by checks outstanding and in the process of collection.

FRANCHISE:

A special privilege granted by the City which permits the long-term continuing use of public property. A franchise usually involves a monopoly and is regulated by the City. An example of a franchise is the cable television industry.

FULL FAITH & CREDIT:

A pledge of the general taxing power of a government for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

FULL-TIME EQUIVALENT EMPLOYEE (FTE):

A term that expresses the amount of time a position has been budgeted for in relation to the amount of time a regular, full-time employee normally works in a year. For budget and planning purposes, a year of full-time employment is defined as 2,080 hours. A position that has been budgeted to work half-time for a full year, or full-time for only six (6) months, is a .50 FTE.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE:

The difference between assets and liabilities reported in a governmental fund. A negative fund balance is sometimes called a deficit.

GAAFR:

The acronym for *Governmental Accounting, Auditing, and Financial Reporting*, a publication of the Government Finance Officers Association to provide guidance for the application of accounting principles for governments. Also known as the *Blue Book*.

GAAP:

The acronym for *Generally Accepted Accounting Principles*, the uniform minimum standards and guidelines used for accounting and reporting used for both private industry and governments. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

GASB:

The Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.

GENERAL FIXED ASSETS:

Capital assets that are not a part of any fund, but the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

GENERAL FUND:

The fund supported by taxes, fees and other revenues that may be used for any lawful purpose. This Fund is used to account for and report all financial resources not accounted for and reported in another fund.

GENERAL OBLIGATION BONDS:

Bonds for which the full faith and credit of the insuring government are pledged for payment.

GOALS:

The objective of specific tasks and endeavors.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, grants are made to local governments from the State and Federal governments, usually for specified purposes.

GUARANTY FUND:

A fund established by a bond issuer, which is pledged, as security for the payment of one or more bond issues. Normally used for local improvement districts (LID).

IMPACT FEES:

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

INFRASTRUCTURE:

The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

INTERFUND PAYMENTS:

Expenditures made to other funds for services rendered.

INTERGOVERNMENTAL COSTS:

Costs or expense paid from one government to another government for services. These include but are not limited to such things as: jail services, animal control services, audit and voter costs.

INTERGOVERNMENT REVENUE:

Are funds received (revenues) from either the federal, state or any other government source in the form of grants, shared revenues and payments in lieu of taxes.

INTERGOVERNMENTAL SERVICES:

Intergovernmental purchases of those specialized services typically performed by local governments.

INTERLOCAL AGREEMENT:

A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

INTERNAL CONTROL:

A plan of organization for purchasing, accounting and other financial activities, which, among other things, provides that: The duties of employees are subdivided so that no single employee handles financial action from beginning to end.

Proper authorization from specific responsible officials is obtained before key steps in the processing of a transaction are completed.

Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND:

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

INVESTMENT:

Assets held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in governmental operations.

IPD: Implicit Price Deflator.

LAPSING APPROPRIATION:

An appropriation made for a certain period of time, generally for the fiscal or budget year. At the end of the specified period, any unencumbered balance lapses or ends, unless otherwise provided by law.

LATECOMER FEES:

Fees paid by developers or future service users for their share of past improvements financed by others.

LEASING:

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the city at the end of the lease.

LEOFF:

Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVY:

To impose taxes, special assessments or service charges for the support of government activities.
The total amount of taxes, special assessments or service charges imposed by a government.

LEVY LID:

A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This does not include encumbrances.

LID:

Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

LIMITED TAX GENERAL OBLIGATION BONDS (LTGO):

Non-voted bonds which are secured by the full faith and credit of the city and subject to an annual tax levy.

MANAGEMENT TEAM:

The city's administrative body consisting of the City Manager and all Department Heads.

MATURITIES:

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MITIGATION FEES:

Contributions made by developers toward future improvements of city facilities resulting from the additional demand on the city's facilities generated from the development.

MODIFIED ACCRUAL BASIS:

Basis of accounting in which (a) revenues are recognized in the accounting period they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET REVENUE:

The revenue of the system less the cost of maintenance and operation of the system.

NOTES TO THE FINANCIAL STATEMENTS:

The disclosures required for a fair presentation of the financial statement of government in conformity with GAAP and not included on the face of the financial statements themselves.

OBJECT:

As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, and materials and supplies.

OPERATING FUNDS:

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING RESERVES:

Funds held for the support of current operating expenses. For utility services, the targeted level is based on a specific number of days of operating expenses to pay outstanding cost in the event of revenue shortage.

ORDINANCE:

A formal legislative act by the City Council which has the full force and effect of law within the city limits.

OTHER SERVICES AND CHARGES:

A basic classification for services, other than personnel services, which are needed by the city. This item includes professional services, communication, travel, advertising, training, dues and

subscriptions, printing, equipment rental, insurance, public utility services, repairs and maintenance.

PARITY BOND:

Any and all water and sewer revenue bonds of the city the payment of which, both principal and interest, constitutes a lien and charge upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds.

PERS:

Public Employees Retirement System provided for governmental employees other than Police and Fire by the State of Washington.

PERSONNEL COSTS:

Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employees. These costs can be terms and conditions required by law or employment contracts.

PRELIMINARY BUDGET:

The recommended, unapproved, budget for the ensuing fiscal year submitted by the Finance Department to the City Manager.

PROCLAMATION:

An official act by the Mayor made through a public forum.

PROGRAM:

Group activities, operations or organizational units directed to attaining specific purposes or objectives

PROGRAM ENHANCEMENT:

Programs, activities or personnel requested to improve or add to the current baseline services.

PROGRAM REVENUE:

Revenues which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenue dedicated to a specific use (i.e. grants taxes or debt funds).

PROPERTY TAX LEVY-REGULAR:

The amount of property tax allowable under law which the city may levy without approval by the voters.

PROPERTY TAX LEVY-EXCESS:

The amount of property tax in excess of the "regular levy" and which must be voted upon by the voters.

PROPRIETARY FUND TYPES:

Funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. These funds focus on the determination of operating income, changes in net position (or cost recovery), finan-

cial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUBLIC FACILITIES:

The capital owned or operated by the city or other governmental entities.

PUBLIC FACILITIES DISTRICT (PFD):

A public facilities district is a municipal corporation, an independent taxing "authority" which may levy taxes upon majority approval of voters of the PFD.

Its powers and authorities are enumerated in RCW 36.100. and thereafter.

PUBLIC HEARING:

A public hearing is a specifically designated time, place and opportunity for citizens, community groups, businesses, and other stakeholders to address the City Council on a particular issue. It allows interested parties to express their opinions and the City Council and/or staff to hear their concerns and advice.

PUBLIC WORKS TRUST FUND (PWTF):

A low-interest revolving loan fund which helps local governments finance critical public works needs including streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Eligible applicants must be a local government entity, with a long-term plan for financing public works needs. If a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvements of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing population. New capital improvement projects are not eligible. Interest rates vary from one to three percent, depending on the match.

RCW:

Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

REAL ESTATE EXCISE TAX (REET):

A tax upon the sale of real property from one person or company to another.

RESERVE:

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION:

A special or temporary order of the legislative body (City Council) requiring less legal formality than an ordinance or statute; may include statements of decisions or opinions.

RESOURCES:

Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of the city.

REVENUE:

Income received by the city in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

REVENUE BONDS:

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

REVENUE ESTIMATE:

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

STP: Surface Transportation Program.

SALARIES & WAGES: See PERSONNEL COSTS.

SERVICE MEASURES:

Specific quantitative measures of work performed within an activity or program (e.g., total miles of street cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

SINGLE AUDIT:

An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SINKING FUND ACCOUNT:

An account created in the bond fund to amortize the principal of term bonds.

SPECIAL ASSESSMENT:

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes other than debt service or capital projects.

STATE REVOLVING FUND (SRF)

Also called Drinking Water State Revolving Fund (DWSRF). This fund gives low-interest loans to local governments and communities for drinking water infrastructure improvements to help community water systems return to, or maintain compliance with drinking water standards. These loans are affordable infrastructure funding for smaller systems that are likely to be hit hardest by the cost of complying with Safe Drinking Water Act (SDWA) requirements. They allow for interest rates as low as 0%, loan terms up to 30 years, and forgiveness of some of the loan principal.

SUPPLEMENTAL APPROPRIATION:

An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES:

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, ammunitions, inventory or resale items, and small tools and equipment.

SURETY BOND:

Any letter of credit, insurance policy, surety bond or other equivalent credit facility or any combination thereof issued to the city to satisfy all or part of the amount required to be maintained in the Reserve Account to make such payments of principal and interest as the same become due at maturity or on any mandatory redemption date.

TAX:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

TAX LEVY ORDINANCE:

An ordinance through which taxes are levied.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TERM BONDS:

Any parity bonds designated by the Council as "term bonds" pursuant to an ordinance which authorizes the issuance of parity bonds and provides for mandatory payments into a sinking fund account established for the term bonds so designated and provides for mandatory redemption of such term bonds from such sinking fund account.

TRANSPORTATION IMPROVEMENT ACCOUNT (TIA)

Provides funding for transportation projects through two programs. Urban projects must be attributable to congestion caused by economic growth. They must be consistent with state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD (TIB):

The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

TRUST FUND:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UTILITY LOCAL IMPROVEMENT DISTRICTS (ULID):

Created only for improvements to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

WAC:

Washington Administrative Code.

WCIA:

Washington Cities Insurance Authority is a group of cities across the state that provides pooled and self-insurance services for liability, auto, property, and all other insurance coverages.

YIELD:

The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investments.

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